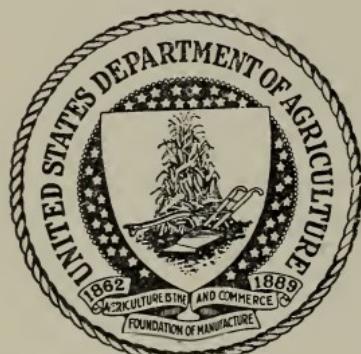


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U. S. DEPARTMENT OF AGRICULTURE,
DIVISION OF ACCOUNTS.

REGULATIONS

GOVERNING

FINANCIAL TRANSACTIONS

WITH THE

U. S. DEPARTMENT OF AGRICULTURE,

TOGETHER WITH

EXTRACTS FROM THE REVISED STATUTES, DECISIONS OF
THE COMPTROLLERS, ETC.

PUBLISHED BY AUTHORITY OF THE SECRETARY OF AGRICULTURE.

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U. S. DEPARTMENT OF AGRICULTURE,
OFFICE OF THE SECRETARY,
WASHINGTON, D. C., *June 1, 1894.*

The accompanying regulations, prepared in accordance with my instructions by the Chief of the Division of Accounts and Disbursements, are hereby approved, and, beginning with the first day of July, 1894, will supersede all prior rules, regulations, orders, and instructions in conflict therewith relating to financial transactions with this Department. All officers, agents, and employés of the Department will be required to comply strictly with these regulations in the transaction of official business.

J. STERLING MORTON,
Secretary.

U. S. DEPARTMENT OF AGRICULTURE,
DIVISION OF ACCOUNTS AND DISBURSEMENTS,
WASHINGTON, D. C., *May 12, 1894.*

SIR: Acting in accordance with your instructions I have prepared, and herewith submit for your approval, certain regulations referring to the transaction of business with the Division of Accounts and Disbursements of this Department.

Very respectfully,

F. L. EVANS,

Chief.

J. STERLING MORTON,
Secretary of Agriculture.

TABLE OF CONTENTS.

REGULATIONS.

	PAGES.	REGULATIONS.
APPOINTMENTS	7	
Oath of office	2 to 5	
Final settlements	6	
PURCHASE OF SUPPLIES	7 and 8	
Prior authorization required for all expenditures	7	
Advertisement for proposals—Contracts	8 to 10 <i>a</i>	
Exigency purchases—Immediate delivery	11	
TRAVELING EXPENSES	8 to 10	
Instructions to be issued in advance of travel	13	
Sleeping-car and parlor-car fares—Porters' fees	14 <i>d-e</i>	
Meals and lodgings, maximum charge	14 <i>g</i>	
Notary fee—Telegrams—Emergency expenditures	14 <i>i-l</i>	
STATION AND FIELD EXPENSES	10	
TRANSPORTATION OF FREIGHT	10 and 11	
Land-grant railroads—Quartermaster's bills of lading	16	
Freight bills not to be paid in advance	16 <i>a</i>	
Property for shipment to be securely packed and marked	16 <i>b</i>	
PASSENGER TRANSPORTATION	11 and 12	
Bond-aided railroads—Transportation requests	17-17 <i>a</i>	
List and description of subsidized railroads	18	
TELEGRAMS	12	
ACCOUNTS AND BLANK FORMS	12 and 13	
All accounts must be prepared upon Department blanks	25	
List and description of blank forms	26-27	
ACCOUNTS FOR SERVICES	13 and 14	
Data required—Name and signature	28 <i>a-b</i>	
Period of service, how computed—Salaries, how computed	28 <i>c-e</i>	
ACCOUNTS FOR REIMBURSEMENT OF EXPENSES	14 to 16	
Traveling—Instructions—Travel west of Miss. River	29-29 <i>b</i>	
Subreceipts, when required, etc	29 <i>c-d</i>	
Affidavits, when required, etc	29 <i>e</i>	
Station and Field—Subreceipts, signatures, etc	30-30 <i>d</i>	
Emergency expenditures	30 <i>e</i>	
Affidavits	30 <i>f</i>	

	PAGES.	REGULATIONS.
ACCOUNTS FOR SUPPLIES, ETC -----	16 to 18	
General requirements -----	31	
Rent -----	32	
Transportation, passenger and freight -----	33-34	
Telegraphic service -----	35	
Advertising -----	36	
SIGNATURES TO RECEIPTS -----	18 and 19	
Individual signatures—Signatures by mark -----	37 <i>a</i>	
Firm signatures -----	37 <i>b</i>	
Corporation signatures -----	37 <i>c</i>	
Evidence of authority to sign for corporation -----	37 <i>d-e</i>	
Firm accounts received by agent, manager, etc -----	37 <i>f</i>	
Executors, administrators, guardians, trustees, etc -----	37 <i>g</i>	
Attorneys -----	37 <i>h</i>	
MISCELLANEOUS -----	19 and 20	

APPENDIX.

	PAGES.
Laws and decisions relating to Appropriations -----	21
relating to Services, Salaries, etc -----	21 to 23
and decisions relating to Contracts and Purchases-----	23 and 24
relating to Advertisements-----	24 and 25
and decisions relating to Transportation and Telegrams-----	25
relating to Forgeries, Frauds, etc-----	25 and 26
Miscellaneous Statutes -----	26 and 27
Treasury Regulations—Payment of Checks -----	27
Duplicate Checks to replace those lost or de- stroyed -----	27 and 28
Jurat Fees legally chargeable in the several States and Territories -----	29
Form of Application for Passenger Transportation Requests -----	30
Letter requesting Bill of Lading-----	30
Salary Table No. 1.—Salaries for full months -----	31
2.—Salaries for periods less than a month -----	32 to 40
Rates for Telegraphic Messages -----	41 and 42
Table of Distances by Capitals -----	43

REGULATIONS GOVERNING FINANCIAL TRANSACTIONS WITH THE U. S. DEPARTMENT OF AGRICULTURE.

APPOINTMENTS.

1. To every person entering the public service in the Department of Agriculture an appointment will be issued in writing, describing briefly in general terms the character of the duties to be performed, and specifying the rate of compensation to be received by the appointee.
2. Every appointee will, if required, take an oath (or affirmation) of office in the form prescribed by law before entering upon his duties.
3. The oath of office may be taken before any officer authorized to administer oaths either by U. S. statutes or by local municipal law.
4. Neither salary nor other emoluments shall be paid to any employé until the required oath of office shall have been filed with the Disbursing Clerk of the Department, nor until the appointee shall have reported for duty according to his instructions.
5. In every case in which the issue of a new appointment becomes necessary, as in promotions, reappointments, and changes of official designation, a new oath will be required, unless otherwise directed in the appointment.
6. Final settlements will not be made with persons severing their connection with the service, who have been responsible in any way for public property, until evidence shall have been furnished the disbursing officer showing that the same has been satisfactorily accounted for to the proper officer.

PURCHASE OF SUPPLIES.

7. All officers, agents, and other employés of this Department are positively forbidden to make a purchase, to give an order for supplies of any kind, or to incur any expense whatever, in connection with the public business, without having first obtained a formal requisition or other authorization, in writing, signed by the Secretary (or Acting Secretary) of Agriculture, or other official of the Department delegated by him, except in cases of *extreme necessity*, in which the public property might otherwise be subjected to great

danger of loss or damage, or in which the public interests might be liable to suffer serious injury from the delay involved in procuring prior authorization.

8. In all cases, when practicable, the supplies needed in conducting the business of the Department must be procured upon contracts to be made after advertising for proposals, as required by law. (Sec. 3709, Rev. Stat.) The only exception to this requirement occurs when the exigencies of the service necessitate immediate delivery. All supplies, therefore, the need of which may be ascertained a reasonable time in advance of their use, should be procured through the medium of advertisements for proposals.

9. Annually, prior to the conclusion of every fiscal year, advertisements will be inserted in newspapers selected for that purpose, inviting sealed proposals for furnishing the necessary stationery and miscellaneous supplies for the use of the Department during the next following fiscal year.

10. Whenever it shall be found necessary, after the contracts for annual supplies have been awarded, to use articles not embraced in any such contract, and when the estimated cost of such articles shall amount to \$500, or more, new advertisements should be prepared for publication in newspapers in the usual manner and form, and the contracts thus made shall be so drawn as to expire at the close of the fiscal year to which they appertain.

(a) When the estimated cost of the required supplies shall be less than \$500, advertisement may be made by letters inviting proposals to furnish the same, such letters to be mailed or otherwise delivered to a reasonable number of responsible dealers in the classes of goods required.

11. Articles not provided for in any existing contract, if of a special kind and not procurable except from a single source, or if of an estimated value so small as to render advertising for proposals impracticable, may be purchased in open market at the lowest obtainable prices without advertisement. In every such case, however, the application for a requisition or authorization (*see* Reg. 7) must state in specific language the character of the exigency that renders advertising impracticable. *The exigency must be stated in writing before the purchase is made.*

12. All purchases of materials for the furnishing of which contracts have been awarded, must be made from the contractors, even if such materials can be procured elsewhere at lower prices than those specified in the contract.

TRAVELING EXPENSES.

13. Before incurring any expense for traveling upon the business of the Department, an officer or employé must be furnished with specific written instructions, or authority, to perform the particular

journey, or journeys, to which such expenses relate, and these instructions must be issued or approved by the Secretary (or Acting Secretary) of Agriculture, except in the case of employés of the Weather Bureau, who will receive such instructions from the chief (or acting chief) of that bureau. A copy thereof must be filed in the Division of Accounts. In the absence of such authority no claim for reimbursement of traveling expenses will be allowed.

14. All travel performed upon Department business must be by the shortest practicable routes, and without any unusual or unnecessary delays. Proper and legitimate traveling expenses are those "usual and essential to the comfort of travelers," and may embrace any one, or more, of the following items of expenditure, *viz.*:

(a) First-class fares upon railroads (*see, however, Reg. 17*), steam-boats, stagecoaches, and other public modes of conveyance.

(b) Special conveyances, such as livery (including hire of driver, if absolutely necessary), or the hire of a boat (including boatman, if needed), when no public or regular means of transportation are available.

(c) Street-car and omnibus fares (including transfer of baggage) between depots and hotels. If neither street car nor omnibus be available, moderate and necessary hack or cab hire may be paid at the legal local rates.

(d) Sleeping-car fare (one double berth) when the travel includes a run of three hours or more after 10 o'clock p. m., and, in such cases, fees to sleeping-car porters not to exceed 25 cents in any one day of twenty-four hours.

(e) Parlor-car fare (one seat) when the travel is performed by day and the distance traveled exceeds one hundred miles.

(f) Customary stateroom accommodations when traveling by steamer or other vessel.

(g) Necessary meals, not more than three per day, costing not to exceed \$1 for any single meal; also room rent, or lodging at hotels, or boarding houses, not to exceed \$2 per day. *Provided, however,* that the total cost of meals and lodging for any one day of twenty-four hours shall not exceed \$4. An employé assigned to permanent duty at a new station will be allowed subsistence en route and lodging and subsistence for one full day after arrival at his destination. A person charged with temporary duty in one locality will be allowed lodging and subsistence during the entire period of such employment unless limited by his instructions (except in case of Weather Bureau employés who are specially provided for in this respect by circular from that bureau of January 29, 1894).

(h) Ferriage, tolls, feed and stabling of horses, and the subsistence and lodging of a driver (if necessary) when transportation is hired.

- (i) Charges for telegraph messages relating to the business for which the travel is being performed. (*See* Regs. 19 to 24.)
- (k) A notarial fee when the account is not fully supported by sub-vouchers. (On page 29 of the appendix hereto will be found a schedule of fees legally chargeable.)
- (l) Emergency expenditures not enumerated in any of the aforementioned classes, such, for instance, as the employment of guides when traveling in sparsely settled regions, the payment of extra fare on limited trains when delay would injuriously affect the public interests, etc. In all such cases, however, the nature of the exigency must be clearly set forth in writing, either in the accounts for reimbursement or in separate letters attached thereto.

STATION AND FIELD EXPENSES.

15. Officers in charge of stations, and agents and others employed "in the field," will, upon request, be provided with written authorizations to incur, when necessary, certain expenses other than those enumerated above; such, for instance, as express and freight charges on Government property, postage on foreign official correspondence, drayage, storage, repairs to public property, telephone and telegraph messages (*see* Regs. 19 to 24), office rent, post-office box rent, gas, fuel, ice, soap, towels (and washing same), street-car fares, and supplies not furnished directly from the Department but necessary to the proper and efficient transaction of the public business. Such authorizations must, however, be construed literally, and all expenditures must conform strictly thereto.

TRANSPORTATION OF FREIGHT.

16. A large number of land-grant and bond-aided railroads, embracing many thousands of miles of road located in various sections of the country, especially throughout the West and South, are required by law to transport Government property at greatly reduced rates (in some cases absolutely free of all cost), *when shipped on bills of lading issued by officers of the Quartermaster's Department of the Army*. Those officers are in possession of complete data respecting rates and the most desirable routes for shipping, and they also have facilities for shipping freight not possessed by other Government officers. When, therefore, any officer or agent of the Department of Agriculture shall have occasion to make any shipment of public property it shall be his duty to address a communication to the Secretary of Agriculture, or to the Chief of the Weather Bureau, as the case may be (*see* form on page 30, of the appendix hereto), accurately describing the property in detail, giving the name and full address of the consignee, etc. Upon approval of the shipment by the Secretary, or Chief, a formal application for the issuance of a bill of lading, in

duplicate, will be made to the Quartermaster's Department. Upon receipt of the bill of lading the property should be turned over to the agent of the railroad, who will affix his signature to the duplicate bills of lading. Thereupon both copies of such bill of lading should be returned to the quartermaster who issued them.

(a) The one exception to the rule requiring shipments to be made upon quartermasters' bills of lading occurs when a shipment is to be made entirely over a single road from starting point to destination, and when that road is known to have received no Government aid of any kind for any part of its line. A shipment wholly over a single non-aided railroad, if there be no competing land-grant or subsidized line, may be made by delivering the freight directly to the agent of the railroad. In that case, however, freight charges should not be paid in advance. *Railroad officials should be directed to forward their freight bills directly to the Department for audit and settlement.*

(b) Goods for shipment should be securely packed, and all packages should be plainly marked with the name and address of the consignee and, in addition thereto, the words, "Property of the U. S."

PASSENGER TRANSPORTATION.

17. Certain bond-aided railroads being in default to the United States on account of interest on their bonds, it is provided in section 5260 of the Revised Statutes that no payments shall be made to such railroad companies for freight or passenger transportation over their respective lines. It is, therefore, directed that all persons authorized to travel upon the business of this Department over the lines of any bond-aided railroad shall be provided with TRANSPORTATION REQUESTS, to be presented to the proper railroad officials in exchange for regular passenger tickets. *Cash paid for fares upon bond-aided railroads will not be refunded.* This prohibition does not, however, relate to the payment of sleeping-car or parlor-car expenses, or to extra fares upon limited trains under Reg. 141.

(a) Inasmuch as transportation requests are readily accepted by all railroad companies, their use is strongly recommended for all travel upon Department business, especially for travel performed west of the Mississippi River. Their use is likewise commended on the score of convenience. They will be furnished, upon application, to all persons authorized to travel upon the public business. (See form on page 30.)

18. The bond-aided railroads above referred to are enumerated and described as follows:

First. The Union Pacific Railroad—from Council Bluffs, Iowa, to Ogden, Utah; 1,033.46 miles.

Second. The Central Pacific Railroad—from Ogden, Utah, to San José, Cal., via Niles; 865.66 miles. (This road is now operated by the Southern Pacific Company.)

Third. The Kansas Pacific Railway (now a part of the Kansas division of the Union Pacific system)—from Kansas City, Mo., to Denver, Colo.; 638.6 miles.

Fourth. The Central Branch Union Pacific Railroad (now a portion of the Missouri Pacific Railway system)—from Atchison to Waterville, Kans.; 100 miles.

Fifth. The Sioux City & Pacific Railroad—from Sioux City, Iowa, to Fremont, Nebr., via California Junction; 101.77 miles.

TELEGRAMS.

19. All telegraphic messages relating to the business of the Department should be indorsed "*U. S. Official Business.*" Messages sent from or to the Department at Washington should also have the words "*Charge Department of Agriculture*" written or stamped upon the face thereof.

20. The Department prefers to settle for all its telegraph service directly with the telegraph companies; therefore, unless payment be demanded as a condition to the transmission or delivery of a message, the agent, operator, or messenger should be directed to have the same charged in the company's monthly account.

21. The telegraph should be used sparingly. Care should be taken to omit all redundant or unnecessary words. Numbers should be expressed in words, not in figures.

22. The rates for the transmission of official messages (except those for the Weather Bureau) over the principal telegraph lines in the United States, including those of the Western Union Telegraph Co., are fixed annually by the Postmaster General (*see Appendix, pages 41 and 42*), and all payments in excess of those rates will be at the expense of the persons making the payments.

23. The rates for the transmission of weather reports, forecast and miscellaneous messages for the Weather Bureau are determined by agreement between the Secretary of Agriculture and the several telegraph companies.

24. Payment for messages sent over telegraph lines owned or operated by bond-aided railroad companies (*see Reg. 18*) is forbidden by law. (Special attention is called to the ruling of the First Comptroller, on page 25 of the appendix hereto.)

ACCOUNTS AND BLANK FORMS.

25. Persons having claims against this Department for services rendered, for expenses incurred, or for supplies furnished, will be required to present their accounts monthly, carefully prepared and signed, in duplicate, upon forms provided by the Department for that purpose. Such accounts should never extend from one month into another.

26. With a view to securing simplicity and uniformity in the preparation of accounts, a set of blank forms has been prepared, consisting of two general classes, or series, as follows:

First Series.—For the use of officers and others serving in the Department by appointment, in rendering their accounts for services performed and for reimbursement of expenses incurred in the execution of their official duties. This series will be printed on blue-tinted paper and designated by numbers.

Second Series.—For use by persons not officially connected with the Department. These will be printed upon white paper and designated by letters.

27. There are six forms in the first series, four of which relate to services and two to expenses, arranged as follows:

Form No. 0.—For services—Department pay rolls.

Form No. 1.—For services—Station pay rolls.

Form No. 2.—For services—Substation pay rolls.

Form No. 3.—For services—By a single person.

Form No. 4.—For expenses—Traveling.

Form No. 5.—For expenses—Station or Field.

The following arrangement indicates the uses to be made of the forms comprising the second series, viz:

Form A.—For supplies furnished, services rendered, etc

Form B.—For rent of land, buildings, or rooms.

Form C.—For transportation of passengers.

Form D.—For transportation of freight.

Form E.—For telegraphic service.

Form F.—For publication of advertisements.

Form G.—For fuel supplies in the District of Columbia.

ACCOUNTS FOR SERVICES.

28. All accounts for services (Forms Nos. 1 and 3) must contain the following data:

(a) The date of appointment under which service is rendered must be given. In case of promotion or reduction in grade, involving a change in rate of compensation, reference should be made to both appointments. In case of transfer from one bureau or division to another, involving a change of official title or a change of duties, and necessitating payments from different appropriations, separate accounts should be made.

(b) The "name" written in the account and the "signature" to the receipt thereto must be literally identical with the name written in the appointment. In case of error in the issuing of an appointment the same should be returned *at once* to the Department for cancellation and reissue.

(c) The exact period of service should be stated with inclusive dates, thus: "July 1 to 31, 1894, 31 days," or "Aug. 6 to 24, 1894, 19

days." If the salary be at an annual or a monthly rate Sundays will be included in the period of service, but "per diem" employés will not be paid for Sundays unless actual service be performed, under proper authority, and the necessity therefor is shown. Per diem employés are, however, entitled to receive pay (without rendering service) for legal holidays, viz: January 1, February 22, May 30, July 4, Thanksgiving Day, and December 25, when these dates do not fall on Sundays.

(d) In ascertaining the amount of salary due at an annual rate, the Government "Salary Tables" should be consulted. (See Appendix, pages 31 to 40.) In computing salary for part of a month at a monthly rate, multiply such monthly rate by the number of days' service and divide the product by the whole number of days in the month, thus: The pay for 23 days in July is $\frac{23}{31}$ of the monthly rate, while the same number of days in February yields $\frac{23}{28}$ (on leap years $\frac{23}{29}$) of that amount. For example, also, the period from February 11 to March 10, inclusive, must be computed, not as one month, but as $\frac{18}{28}$ of the month of February plus $\frac{1}{31}$ of the month of March.

(e) As a rule, salaries (annual, monthly, and per diem) will be paid once a month; therefore a separate account should be prepared for the service performed in each calendar month. Service beginning within a calendar month should be paid for to the end of the month, in order that the next subsequent account may begin with the first day of the following month.

(f) The date of a service voucher should be the last day of the service performed, usually the last day of the calendar month.

(g) The correctness of every service voucher as to the period of service and the actual performance thereof, must be established by the certificate of the head of bureau, chief clerk, chief of division, superintendent, foreman, or other person having supervision of the service therein set forth.

(h) For services rendered in two fiscal years, separate vouchers are required.

ACCOUNTS FOR REIMBURSEMENT OF EXPENSES.

29. Every claim for reimbursement of expenses incurred in traveling (Form No. 4) must be prepared in accordance with the following requirements:

(a) Reference should be made to the order or letter of instructions (see Reg. 13) under which the travel has been performed, naming starting point and destination. When a particular route has been designated in the instructions the account must contain data showing that the directions relative thereto have been followed. A copy of the letter of instructions must be filed in the Division of Accounts.

(b) When travel west of the Mississippi River is performed wholly or in part by rail the names of *all* railroads traveled upon must be stated (by initials) in the expense account.

(c) Receipts should invariably be taken for hotel expenses, if lodging be included, and for the hire of special transportation. Hotel bills (Form No. 4a) should state the beginning, the ending, and the full period of service, and the rate per day or week, thus: "From dinner, July 8, to supper, July 10, 2½ days @ \$2.50 per day." When the rate for a fraction of a day (computed as of four equal parts, viz: breakfast, dinner, supper, and lodging) exceeds the rate for a full day, an explanation should be noted. Livery bills (Form No. 4b) should describe the "rigs" hired, as "one horse and buggy," "two horses and wagon with driver," etc., and should also name the points visited, distances traveled, time employed, and rate per day or hour. (Blank Forms, Nos. 4a and 4b, will be furnished upon application to the Disbursing Clerk of the Department.)

(d) Hotel and livery receipts should have the word "proprietor," "cashier," "manager," "clerk," "superintendent," "bookkeeper," "agent," or "foreman," written after the signature.

(e) Whenever it may be found impracticable, from lack of time or otherwise, to obtain receipts for railroad, steamboat, street-car, omnibus, sleeping-car, or parlor-car fares, or for transfer of baggage, porter's fees on sleeping cars, ferriage, tolls, meals (without lodging), horse feed, telephone messages, etc., such receipts may be omitted; but every traveling-expense account not fully supported by receipts for all the items therein charged, must be sworn to by the claimant for reimbursement before a notary public or other officer qualified to administer oaths and having a seal, which seal must be clearly impressed upon the original of the account so verified. If there be no officer qualified to administer oaths within reasonable distance, a certificate upon honor may be substituted for the affidavit, but the reasons for such substitution must be fully set forth.

(f) When telegrams are charged copies of the messages must accompany the account.

30. Every account for reimbursement of expenses incurred at any station or in the field (other than traveling expenses) should be prepared upon Form No. 5 and must conform to the following requirements, viz:

(a) Specific reference should be made to the letters authorizing the expenditures (*see* Reg. 15) and, whenever practicable, receipts (Form No. 5a) should be secured and attached to the account.

(b) All subreceipts should be fully itemized, showing the number of articles of each kind, with the price thereof, or rate, thus: "715 lbs. ice @ 22c. per cwt.," or "hauling 3 loads wood @ 50c. each."

(c) Every subreceipt covering a purchase must state the use made of the article or articles purchased, and a subreceipt for payment for services must show how the services were applied.

(d) The signature to a subreceipt from a corporation should consist of the corporate name of the company, the proper (autograph)

signature of one of its officers, and the title of his office, thus: "Puget Sound Coöperative Colony, Paul Jones, Treasurer," or "Kennebec Ice Co., R. L. Thomas, Manager." A firm name, if written by a member of the firm, should be without qualifying terms, simply thus: "Armstrong & Co.," "Bliss Brothers," "Louis Snider's Sons," "Harris, Morris & Peebles." When a subreceipt is signed by any person other than a member of the firm or the proprietor, the word "cashier," "bookkeeper," "agent," or the like, should follow the signature.

(e) An emergency expenditure (that is, an expense incurred in the absence of previous authority—*see* Reg. 7) must be supported by evidence showing that the expenditure was actually necessary to the protection of public interests or the preservation of public property.

(f) If subreceipts be not obtained covering every item charged in an expense bill, the account must be sworn to, and the jurat fee should be charged as the last item in the account. It has been ruled by the Treasury Department that expense vouchers, though required to be made in duplicate, constitute in fact but one account, and but one notarial fee will be allowed. Accounts fully supported by sub-vouchers need no affidavit. Duplicate subvouchers are not required.

(g) Expenditures should be stated in chronological order, and with references by numbers to the receipts attached. Each item charged should begin immediately next to the date column of the expense account. The amount, be it ever so small, should be carried to the dollar-and-cent column direct, so that no two items may appear on the same line.

ACCOUNTS FOR SUPPLIES, ETC.

31. Every bill for supplies furnished or for services rendered by any person or persons not officially connected with the Department should be prepared upon Form A, in the name of the individual, firm, or corporation to whom payment is legally due. If supplies be furnished or if service be performed under any contract or formal agreement in writing, the items of the account should be so described as to make comparison with the contract easy and certain. Every such bill should be fully itemized, and the date or dates thereof should correspond with the date or dates of actual delivery or performance. It must be supported by the certificates of officers of the Department, setting forth actual delivery of the supplies, and actual performance of the services charged for, and naming the uses to which such supplies and services are applicable. When supplies or services have been procured in open market without advertising for proposals (*see* Reg. 11) the official certificate should describe the exigency which rendered immediate delivery necessary or made advertising impracticable.

32. An account for the rent of land, buildings, or rooms should be prepared upon Form B, in the name of the lessor, or lessors, and should contain a concise description of the premises rented, a statement of the period (with inclusive dates) for which payment of rent is claimed, and a specific reference to the lease, contract, or other written agreement (if there be any) upon which the claim is based. If no lease or formal agreement of any kind be involved, reference should be made to the authorization under which the expense has been incurred. The correctness of a rent account must be established by the certificate of a Department officer cognizant of the facts in the case, setting forth the use or uses made of the premises during the period for which charge is made.

33. A passenger transportation account (Form C) should be made out in the name of the corporation issuing the tickets upon which the travel charged for was performed, and must be accompanied by the transportation requests taken in exchange for such tickets. For each transportation request there should be a separate item of account, giving the request number, starting point and destination, amount of fare charged, and the date, which should be the date of the issuance of the ticket in exchange for the transportation request. All the blanks in the certificate appended to the transportation request must be filled up properly, which certificate must be properly signed by the person traveling.

34. Accounts based on quartermasters' bills of lading are made up on forms provided by the Quartermaster General's office, but all other accounts for the transportation of property belonging to this Department, including the bills of express companies, transfer companies, draymen, etc., should be prepared upon Form D. Such an account should accurately describe the property transported, give the name of the consignee, name the rate per hundred pounds (or per load, or package, as the case may be), and contain a statement or certificate to the effect that the rate charged does not exceed that charged private individuals for like service.

35. Bills for telegraphic service rendered this Department (Form E) should give the date, or period, of service, with the number of messages and number of words therein, with points of transmission and delivery, and the rates charged therefor. If the rates are arbitrary (not fixed by law, regulation, or agreement) the account should contain a statement or certificate by an officer of the telegraph company to the effect that they do not exceed the rates charged individuals for similar service. The correctness of the account must be established by the certificate of an officer of the Department cognizant of the facts in the case.

36. Every account for advertising (Form F) must be accompanied by the letter authorizing the publication thereof and by a clipping

containing the advertisement charged for, and it must be supported by the affidavit of the proprietor or publisher. In the case of a firm or corporation the affidavit may be made by any member of the firm, or by any officer of the corporation.

SIGNATURES TO RECEIPTS.

37. Every account must be receipted before it can be paid. It is very important that the signature to every receipt should conform strictly to the following requirements:

(a) An account prepared in the name of an individual must be receipted by the individual himself, and the signature must be literally identical with the name written at the head of the account. Thus, if an account be made payable to *John Thomas Smith* the signature must be written in full, not abbreviated to "Jno. T. Smith," or "J. Thos. Smith." A signature by mark must be attested by two disinterested witnesses, whose post-office addresses must be given, neither of whom should be the official who certifies to the bill.

(b) If an account is made payable to a firm, and is receipted by one of the partners, the signature should, in like manner, be identical with the name of the firm as written at the head of the account, without qualifying terms of any kind.

(c) An account prepared in the name of a corporation should be receipted by an officer of the company having authority to receive money and to give receipts therefor. The signature in such a case should consist of (1) the legal corporate title of the company (written or stamped) identical with that given at the head of the account, (2) the autograph signature of the officer, and (3) the title or designation of his office, thus:

"THE BLAIR CAMERA CO.,
"W. H. PARK, *Treasurer.*"

(d) Evidence of authority to receive money and to sign receipts therefor must be furnished in every case where an account is made payable to an incorporated or unincorporated company. If filed with the Disbursing Clerk of this Department (to be by him transmitted to the Treasury Department) a check in payment will be drawn payable to the order of the officer so authorized to receive the same. But if such evidence be not furnished to the Disbursing Clerk he will draw his check payable to the order of the company, in which case evidence of authority to indorse for the company must, if not filed with some previous check, accompany the check when presented to the Treasury (or subtreasury) for payment.

(e) The character and form of the required evidence of authority to sign receipts and indorse checks is indicated by the following extract from a Treasury Department circular:

"Evidence of authority to indorse for incorporated or unincorporated companies must have been previously filed with the First

Comptroller of the Treasury [through the Disbursing Clerk of the Department of Agriculture] or accompany drafts drawn or indorsed to the order of such companies or associations. Such evidence should be in the form of an extract from the by-laws or records of the company or association showing the authority of the officer to indorse and receive and receipt for moneys for the company, and giving his name and the date of his election or appointment, and the period for which he was elected or appointed, and that such authority shall be binding on the company until notice of revocation has been filed with the *First Comptroller of the Treasury* [through the Disbursing Clerk of the Department of Agriculture] which extract must be verified by a certificate under seal signed by the president and secretary, or by one of these officers and not less than two of the directors; which certificate must state that such authority remains unrevoked and unchanged. If the company have no seal, the extract should be certified as correct by a notary public or other competent officer under his seal. When a resolution is adopted at a special meeting of directors, it must be shown that all had notice of the time and place of such meeting, and that a quorum assented to the resolution."

(f) Accounts due to firms, received by their duly authorized agents, managers, cashiers, etc., will be paid by checks drawn to the order of the principals. In every such case the signature to the receipt must be similar in form to the signature required in case of a corporation, thus: "Louis Snider's Sons, per J. B. Jones, Manager;" "Geo. W. Adair & Co., per C. E. Thomas, Cashier;" "Porter Brothers, by Chas. S. Porter, Agent," etc. The check must, however, be indorsed by the principal.

(g) Accounts due to executors, administrators, guardians, trustees, or other fiduciaries, must be accompanied by certified copies, under seal, of letters testamentary, of administration, of guardianship, of trusteeship, or other evidence of a fiduciary character. However an account for wages not exceeding \$100 due to the estate of a deceased employé for whom no letters testamentary have been or will be issued, may be paid to the widow or other legal representative upon satisfactory evidence, under oath, as to the relationship of the payee to the deceased, and as to the condition of the estate.

(h) Attorneys will be required to produce duly authenticated powers of attorney. (In this connection see sec. 3477, Rev. Stat., on page 24.)

MISCELLANEOUS.

38. All accounts and records pertaining to disbursements of money must be written in permanent black ink. The use of aniline inks and indelible pencils is positively forbidden.

39. No addition should be made to the substance of an account or receipt after it has been signed. Interlineations or marginal notes in red ink may be made, however, in explanation of any matter therein contained.

40. When localities are mentioned the States must be named also

41. Unused transportation requests must be returned to the Chief of the Division of Accounts immediately upon the expiration of the time for which they were issued.
42. Requisitions not used within three months of the dates of issue must be returned to the Disbursing Clerk for cancellation.
43. Before entering upon a leave of absence, involving the last day of any month, an employé must sign the pay roll, as under no other circumstances will payment be made. In cases of extreme and protracted illness only will signed vouchers be accepted in lieu of signatures to pay rolls, and immediately upon return to the Department the pay rolls must be signed to cover amount received, the vouchers operating merely as temporary receipts. The payment of salary to one person for another will not be made until the pay-roll has been signed, and upon a written order designating by name the person to whom payment is to be made.
44. Accounts must contain no credits on account of the exchange or return of public property of any kind. Such property, when disposed of, must be sold for cash and the proceeds deposited without abatement or deduction, according to law.
45. The fiscal year of the Government begins with the first day of July and terminates with the thirtieth day of June following. The appropriation of each fiscal year is limited to the work of that year, therefore no voucher should involve payments belonging to the work of more than one fiscal year.

A strict compliance with the foregoing regulations by all persons doing business with the Department of Agriculture will insure a prompt settlement of accounts and protect employés from loss by disallowance.

APPENDIX.

The head of each Department is authorized to prescribe regulations, not inconsistent with law, for the government of his Department, the conduct of its officers and clerks, the distribution and performance of its business, and the custody, use, and preservation of the records, papers, and property appertaining to it.—*U.S. Rev. Stat., Sec. 161.*

LAWS AND DECISIONS RELATING TO APPROPRIATIONS.

All sums appropriated for the various branches of expenditure in the public service shall be applied solely to the objects for which they are respectively made and for no others.—*Rev. Stat., Sec. 3678.*

When a specific appropriation has been made for a particular object, a general appropriation which otherwise might have been available, can not legally be used for that object.—*Decision of Second Comptroller, May 8, 1890.*

No accounting or disbursing officer of the Government shall allow or pay any account or charge whatever, growing out of, or in any way connected with, any commission or inquiry, except courts-martial or courts of inquiry in the military or naval service of the United States, until special appropriations shall have been made by law to pay such accounts and charges. * * * —*Rev. Stat., Sec. 3681.*

No part of the contingent fund appropriated to any Department, Bureau, or office, shall be applied to the purchase of any articles except such as the head of the Department shall deem necessary and proper to carry on the business of the Department, Bureau, or office, and shall, by written order direct to be procured.—*Rev. Stat., Sec. 3683.*

No moneys appropriated for contingent, incidental, or miscellaneous purposes shall be expended or paid for official or clerical compensation.—*Rev. Stat., Sec. 3682.*

No Department of the Government shall expend, in any one fiscal year, any sum in excess of appropriations made by Congress for that fiscal year, or involve the Government in any contract for the future payment of money in excess of such appropriations.—*Rev. Stat., Sec. 3679.*

All balances of appropriations contained in the annual appropriation bills and made specifically for the service of any fiscal year, and remaining unexpended at the expiration of such fiscal year, shall only be applied to the payment of expenses properly incurred during that year, or to the fulfillment of contracts properly made within that year; and balances not needed for such purposes shall be carried to the surplus fund. This section, however, shall not apply to appropriations known as permanent or indefinite appropriations.—*Rev. Stat., Sec. 3690.*

If it becomes apparent that an appropriation is in excess of the requirements of the service for the fiscal year, it is not lawful to expend the whole appropriation and thus accumulate supplies for the next fiscal year.—*Decision of First Comptroller, May 12, 1883.*

LAWS RELATING TO SERVICES, SALARIES, ETC.

No head of a Department shall employ attorneys or counsel at the expense of the United States; but when in need of counsel or advice, shall call upon the Department of Justice, the officers of which shall attend to the same.—*Rev. Stat., Sec. 189.*

No compensation shall hereafter be allowed to any person, besides the respective district attorneys and assistant district attorneys, for services as an attorney or counsellor to the United States, or to any branch or department of the Government thereof, except in cases specially authorized by law, and then only on the certificate of the Attorney General that such services were actually rendered and that the same could not be performed by the Attorney General or Solicitor General, or the officers of the Department of Justice, or by the district attorneys.—*Rev. Stat., Sec. 365.*

No money shall be paid from the Treasury to any person acting or assuming to act as an officer, civil, military, or naval, as salary, in any office when the office is not authorized by some previously existing law, unless such office is subsequently sanctioned by law.—*Rev. Stat., Sec. 1760.*

No person who holds an office, the salary or annual compensation attached to which amounts to the sum of two thousand five hundred dollars, shall receive compensation for discharging the duties of any other office, unless expressly authorized by law.—*Rev. Stat., Sec. 1763.*

No allowance or compensation shall be made to any officer or clerk, by reason of the discharge of duties which belong to any other officer or clerk in the same or any other Department: and no allowance or compensation shall be made for any extra services whatever, which any officer or clerk may be required to perform, unless expressly authorized by law.—*Rev. Stat., Sec. 1764.*

No officer in any branch of the public service, or any other person whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation, in any form whatever, for the disbursement of public money, or for any other service or duty whatever, unless the same is authorized by law, and the appropriation therefor explicitly states that it is for such additional pay, extra allowance, or compensation.—*Rev. Stat., Sec. 1765.*

No money shall be paid to any person for his compensation who is in arrears to the United States, until he has accounted for and paid into the Treasury all sums for which he may be liable. * * * —*Rev. Stat., Sec. 1766.*

* * * And no civil officer, clerk, draughtsman, copyist, messenger, assistant messenger, mechanic, watchman, laborer, or other employee shall hereafter be employed at the seat of Government in any Executive Department, or subordinate Bureau or office thereof, or be paid from any appropriation made for contingent expenses or for any specific or general purpose, unless such employment is authorized and payment therefor specifically provided in the law granting the appropriation, and then only for services actually rendered in connection with and for the purposes of the appropriation from which payment is made and at the rate of compensation usual and proper for such services. * * *—*Act approved August 5, 1882.*

* * * Hereafter no Department or officer of the United States shall accept voluntary service for the Government or employ personal service in excess of that authorized by law, except in cases of sudden emergency involving the loss of human life or the destruction of property.—*Act approved May 1, 1884.*

That no part of the money herein or hereafter appropriated for the Department of Agriculture shall be paid to any person, as additional salary or compensation, receiving at the same time other compensation as an officer or employee of the Government. * * *—*Act approved March 3, 1885.*

That the service and employment of all laborers and mechanics who are now or may hereafter be employed by the Government of the United States, by the District of Columbia, or by any contractor or subcontractor upon any of the public works of the United States or of the said District of Columbia, is hereby limited and restricted to eight hours in any one calendar day, and it shall be unlawful for any officer of the United States Government or of the District of Columbia or any such contractor or subcontractor whose duty it shall be to employ, direct, or

control the services of such laborers or mechanics to require or permit any such laborer or mechanic to work more than eight hours in any calendar day except in case of extraordinary emergency.—*Act approved August 1, 1892.*

That on and after July first, eighteen hundred and ninety-three, it shall be the duty of the heads of the several Executive Departments, in the interest of the public service, to require of all clerks and other employees, of whatever grade or class in their respective departments, not less than seven hours of labor each day, except Sundays and days declared public holidays by law or executive order: *Provided*, That the heads of the Departments may, by special order, stating the reason, further extend or limit the hours of service of any clerk or employee in their Departments, respectively, but in case of an extension it shall be without additional compensation: *And provided further*, That the head of any Department may grant thirty days' annual and thirty days' sick leave, with pay, in any one year to each clerk or employee, the sick leave to be allowed in cases of personal illness only, or where some member of the immediate family is afflicted with a contagious disease and requires the care and attendance of such employee, or where his or her presence in the Department would jeopardize the health of fellow clerks: *And be it further provided*, That in exceptional and meritorious cases, where to limit such sick leave would work peculiar hardship, it may be extended, in the discretion of the head of the Department, with pay not exceeding sixty days in any one case or in any one calendar year. This section shall not be construed to mean that so long as a clerk or employee is borne upon the rolls of the Department in excess of the time herein provided for or granted, that he or she shall be entitled to pay during the period of such excessive absence, but that the pay shall stop upon the expiration of the granted leave.—*Act approved March 3, 1893.*

LAWS RELATING TO CONTRACTS AND PURCHASES.

No advance of public money shall be made in any case whatever. And in all cases of contracts for the performance of any service, or the delivery of articles of any description, for the use of the United States, payment shall not exceed the value of the service rendered, or of the articles delivered previously to such payment.

* * *—*Rev. Stat., Sec. 3648.*

All purchases and contracts for supplies or services, in any of the Departments of the Government, except for personal services, shall be made by advertising a sufficient time previously for proposals respecting the same, when the public exigencies do not require the immediate delivery of the articles, or performance of the service. When immediate delivery or performance is required by the public exigency, the articles or service required may be procured by open purchase or contract, at the places and in the manner in which such articles are usually bought and sold, or such services engaged, between individuals.—*Rev. Stat., Sec. 3709.*

An exigency can not be created by the simple certificate of a public officer that it exists. An exigency involves a state of pressing necessity so great that the public interests would be prejudiced if the contemplated purchase was not made. A certificate made after the purchase of the articles is of no effect.—*Decision of Second Comptroller, July 28, 1885.*

It could not have been in the mind of the lawmaking power to require that purchases could only be made after advertisement of small articles which may occasionally be needed, and where in many cases the cost of advertising would itself exceed the value of the article purchased. It can not be said that such cases are governed by the emergency provision in the statute, for there may be, and are, many instances where the officer could not truthfully certify that immediate delivery was necessary.—*Decision of Second Comptroller, December 6, 1886.*

Whenever proposals for supplies have been solicited, the parties responding to such solicitation shall be duly notified of the time and place of opening the bids, and be permitted to be present either in person or by attorney, and a record of each bid shall then and there be made.—*Rev. Stat., Sec. 3710.*

It shall not be lawful for any officer or person in the civil, military, or naval service of the United States in the District of Columbia to purchase anthracite or bituminous coal or wood for the public service except on condition that the same shall, before delivery, be inspected and weighed or measured by some competent person to be appointed by the head of the Department or chief of the branch of the service for which the purchase is made. The person so appointed shall, before entering upon the duty of inspector, weigher, and measurer, and to the satisfaction of the appointing officer, give bond, with not less than two sureties, in the penal sum of five thousand dollars, and with condition that each ton of coal weighed by him shall consist of two thousand two hundred and forty pounds, and that each cord of wood to be so measured shall be of the standard measure of one hundred and twenty-eight cubic feet. The inspector, weigher, and measurer so appointed shall be entitled to receive from the vendors of fuel weighed and measured by him twenty cents for each ton of coal weighed, and nine cents for each cord of wood measured by him. Each load or parcel of wood or coal weighed and measured by him shall be accompanied by his certificate of the number of tons or pounds of coal and the number of cords or parts of cords of wood in each load or parcel.—*Rev. Stat., Sec. 3711.*

It shall not be lawful for any of the Executive Departments to make contracts for stationery or other supplies for a longer term than one year from the time when the contract was made.—*Rev. Stat., Sec. 3735.*

No contract or order, or any interest therein, shall be transferred by the party to whom such contract or order is given to any other party, and any such transfer shall cause the annulment of the contract or order transferred, so far as the United States are concerned. All rights of action, however, for any breach of such contract by the contracting parties, are reserved to the United States.—*Rev. Stat., Sec. 3737.*

All transfers and assignments made of any claim upon the United States, or of any part or share thereof, or interest therein, whether absolute or conditional, and whatever may be the consideration therefor, and all powers of attorney, orders, or other authorities for receiving payment of any such claim, or of any part or share thereof, shall be absolutely null and void, unless they are freely made and executed in the presence of at least two attesting witnesses, after the allowance of such a claim, the ascertainment of the amount due, and the issuing of a warrant for the payment thereof. Such transfers, assignments, and powers of attorney, must recite the warrant for payment, and must be acknowledged by the person making them, before an officer having authority to take acknowledgments of deeds, and shall be certified by the officer; and it must appear by the certificate that the officer, at the time of the acknowledgment, read and fully explained the transfer, assignment, or warrant of attorney to the person acknowledging the same.—*Rev. Stat., Sec. 3477.*

LAWS RELATING TO ADVERTISEMENTS.

No advertisement, notice, or proposal for any Executive Department of the Government, or for any Bureau thereof, or for any office therewith connected, shall be published in any newspaper whatever, except in pursuance of a written authority for such publication from the head of such Department; and no bill for any such advertising, or publication, shall be paid, unless there be presented, with such bill, a copy of such written authority.—*Rev. Stat., Sec. 3828.*

Hereafter all advertisements, notices, proposals for contracts, and all forms of advertising required by law for the several Departments of the Government, may be paid for at a price not to exceed the commercial rates charged to private

individuals, with the usual discounts; such rates to be ascertained from sworn statements to be furnished by the proprietors or publishers of the newspapers proposing so to advertise: * * * but the heads of the several Departments may secure lower terms at special rates whenever the public interest requires it.—*Act approved June 20, 1878.*

LAWS RELATING TO TRANSPORTATION AND TELEGRAMS.

The Secretary of the Treasury is directed to withhold all payments to any railroad company and its assigns, on account of freights or transportation over their respective roads of any kind, to the amount of payments made by the United States for interest upon bonds of the United States issued to any such company, and which shall not have been reimbursed, together with the five per centum of net earnings due and unapplied, as provided by law.—*Rev. Stat., Sec. 5260.*

No money shall hereafter be paid to any railroad company for the transportation of any property or troops of the United States over any railroad which, in whole or in part, was constructed by the aid of a grant of public land on the condition that such railroad should be a public highway for the use of the Government of the United States free from toll or other charge, or upon any other conditions for the use of such road, for such transportation; * * * the foregoing provision shall not apply * * * to roads where the sole condition of transportation is that the company shall not charge the Government higher rates than they do individuals for like transportation. * * * —*Act approved March 3, 1875.*

Telegrams between the several Departments of the Government and their officers and agents, in their transmission over the lines of any telegraph company to which has been given the right of way, timber, or station lands from the public domain shall have priority over all other business, at such rates as the Postmaster-General shall annually fix. And no part of any appropriation for the several Departments of the Government shall be paid to any company which neglects or refuses to transmit such telegrams in accordance with the provisions of this section.—*Rev. Stat., Sec. 5266.*

The statutes of the United States require that the compensation for messages sent at Government expense over telegraph lines constructed in connection with Pacific railroads, to which bonds have been issued by the United States in aid of their construction, shall be withheld by the Secretary of the Treasury and applied in payment of the subsidy bonds and interest. In order that these provisions of law may be complied with, the accounts of the respective telegraph companies for Government messages sent over bond-aided or subsidized lines must be transmitted to the Treasury Department for settlement, and not be paid by disbursing officers or by any other officers or agents of the Government. Officers or agents of the Government, in sending messages on Government business, are instructed to use the bond-aided or subsidized telegraph lines, whenever practicable to do so, in preference to other lines which are not subject to the same conditions. In such cases the officer or agent sending the message must indorse thereon a request that it be sent over the bond-aided or subsidized line, designating it by name. * * * —*Ruling by First Comptroller, February 7, 1893; Treasury Department Circular, No. 19, 1893.*

LAWS RELATING TO FORGERIES, FRAUDS, ETC.

Every person who falsely makes, alters, forges, or counterfeits; or causes or procures to be falsely made, altered, forged, or counterfeited; or willingly aids or assists in the false making, altering, forging, or counterfeiting, any deed, power of attorney, order, certificate, receipt, or other writing, for the purpose of obtaining or receiving, or of enabling any other person, either directly, or indirectly, to obtain

or receive from the United States, or any of their officers or agents, any sum of money; or who utters or publishes as true, or causes to be uttered or published as true, any such false, forged, altered, or counterfeited deed, power of attorney, order, certificate, receipt, or other writing, with intent to defraud the United States, knowing the same to be false, altered, forged, or counterfeited; or who transmits to, or presents at, or causes or procures to be transmitted to, or presented at, any office or officer of the Government of the United States, any deed, power of attorney, order, certificate, receipt, or other writing, in support of, or in relation to, any account or claim, with intent to defraud the United States, knowing the same to be false, altered, forged, or counterfeited, shall be imprisoned at hard labor for a period of not less than one year nor more than ten years; or shall be imprisoned not more than five years, and fined not more than one thousand dollars.—*Rev. Stat., Sec. 5421.*

Every person who makes or causes to be made, or presents or causes to be presented, for payment or approval, to or by any person or officer in the civil, military, or naval service of the United States, any claim upon or against the Government of the United States, or any Department or officer thereof, knowing such claim to be false, fictitious, or fraudulent, or who, for the purpose of obtaining or aiding to obtain the payment or approval of such claim, makes, uses, or causes to be made or used, any false bill, receipt, voucher, roll, account, claim, certificate, affidavit, or deposition, knowing the same to contain any fraudulent or fictitious statement or entry, or who enters into any agreement, combination, or conspiracy to defraud the Government of the United States, or any Department or officer thereof, by obtaining or aiding to obtain the payment or allowance of any false or fraudulent claim, * * * shall be imprisoned at hard labor for not less than one nor more than five years, or fined not less than one thousand nor more than five thousand dollars.—*Rev. Stat., Sec. 5438.*

Any person not in the military or naval forces of the United States, or in the militia called into or actually employed in the service of the United States, who shall do or commit any of the acts prohibited by any of the provisions of section fifty-four hundred and thirty-eight, title "CRIMES," shall forfeit and pay to the United States the sum of two thousand dollars, and, in addition, double the amount of damages which the United States may have sustained by reason of the doing or committing such act, together with the costs of suit. * * * —*Rev. Stat., Sec. 3490.*

MISCELLANEOUS.

The gross amount of all moneys received from whatever source for the use of the United States, except as otherwise provided in the next section, shall be paid by the officer or agent receiving the same into the Treasury, at as early a day as practicable, without any abatement or deduction on account of salary, fees, costs, charges, expenses, or claim of any description whatever. * * * —*Rev. Stat., Sec. 3617.*

All proceeds of sales of old material, condemned stores, supplies, or other public property of any kind, except the proceeds of the sale or leasing of marine hospitals, or of the sales of revenue cutters, or of the sales of commissary stores to the officers and enlisted men of the Army, (or of materials, stores, or supplies sold to officers and soldiers of the Army) or of the sale of condemned Navy clothing, or of sales of materials, stores, or supplies to any exploring or surveying expedition authorized by law, shall be deposited and covered into the Treasury as miscellaneous receipts, on account of "Proceeds of Government Property," and shall not be withdrawn or applied, except in consequence of a subsequent appropriation made by law.—*Rev. Stat., Sec. 3618.*

The fiscal year of the Treasury of the United States in all matters of accounts, receipts, expenditures, estimates, and appropriations * * * shall commence on the first day of July in each year.—*Rev. Stat., Sec. 237.*

All printing, binding, and blank books for the Senate or House of Representatives, and the Executive and Judicial Departments, shall be done at the Government Printing Office, except in cases otherwise provided by law.—*Rev. Stat., Sec. 3786.*

Hereafter only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States, except marshals, district attorneys, and clerks of the courts of the United States and their deputies; and all allowances for mileages and transportation in excess of the amount actually paid, except as above excepted, are hereby declared illegal; and no credit shall be allowed to any of the disbursing officers of the United States for payment or allowances in violation of this provision.—*Act approved March 3, 1875.*

THE PAYMENT OF CHECKS.

Extracts from Treasury Department Regulations.

Hereafter any Treasury draft or any check drawn by a public disbursing officer still in service, which shall be presented for payment before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer. Thus, any such draft or check issued on or after July 1, 1873, will be paid as above stated until June 30, 1877, and the same rule will apply for subsequent years.

Any such draft or check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in this Department, as provided in section 308, Rev. Stat., * * * and for this purpose the draft or check will be transmitted to the Secretary of the Treasury for the necessary action.

* * * * * * * * * * *
In case of the death, resignation, or removal of a public disbursing officer, any check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.

If the object or purpose for which any check of a public disbursing officer is drawn is not stated thereon, as required by departmental regulations, or if any reason exists for suspecting fraud, the office or bank on which such check is drawn will refuse its payment.

DUPLICATE CHECKS TO REPLACE THOSE LOST OR DESTROYED

Extracts from Treasury Department Circular.

Immediately upon the loss of a check, the owner, to better protect his interest, should, in writing, notify the office or bank on which it was drawn of the fact of such loss, stating the name of the officer or agent by whom it was drawn, describing the check—giving, if possible, its date, number, and amount—and requesting that payment of the same be stopped.

In order to procure the issue of a duplicate check, the party in interest must furnish the officer or agent who issued the original check with an affidavit giving the name and residence of the applicant in full, describing the check and its indorsements, showing his interest therein, detailing the circumstances attending its loss, and what action, if any, he has taken to stop payment thereon. The affidavit must be made and signed before an officer authorized to administer oaths generally, and he must certify that he administered the oath.

He must also furnish to the same officer or agent a bond executed on the accompanying form and according to these instructions, which will be furnished to any officer or agent applying therefor.

The affidavit and the bond, when executed, are to be indorsed by the officer or agent as having been submitted to him, and as being the proof and security upon which he has acted. After the expiration of six months from the time the original check was issued, the officer or agent will issue a duplicate, which must be an exact transcript of the original, especial care being taken that the number and date correspond with those of the original. The affidavit, bond, and duplicate check he will, without delay, forward to the Secretary of the Treasury, who, upon their receipt, will advise the office or bank on which the check was drawn that an application for a duplicate is pending, and the bank or office will immediately inform the Secretary whether a request has been made to stop payment of the original, and whether such original has been presented or paid, and if not paid, a caveat will be entered, and payment will thereupon be stopped.

If the information obtained is satisfactory to the proper accounting officer of the Treasury, and he approves of the issue of the duplicate, and of the accompanying bond, he will certify such approval in writing, on the papers as well as on the duplicate check, and return them to the Secretary of the Treasury.

Any duplicate check issued in pursuance of these instructions, bearing such certificate and the approval of the Secretary or Assistant Secretary of the Treasury, may, if properly indorsed, be paid by the Treasurer, the Assistant Treasurers, or depositary on whom it is drawn, subject to the same rules and regulations as apply to the payment of original checks; but no duplicate shall be paid if the original shall already have been paid.

In case of the loss of a check issued by a United States disbursing officer or agent who is dead or no longer in the service of the United States, the affidavit and bond required to be furnished by the owner of said check to an officer or agent in the service of the United States prior to the issue of a duplicate check, should be forwarded to the Secretary of the Treasury, who will refer them to the proper accounting officer for examination and the statement of an account in favor of the owner of said check, as provided for in section 3647.

Whenever such an account shall have been stated, and an officer or agent charged with the amount of any duplicate check, the final accounting officer will notify the Secretary of the Treasury in order that the amount of the original check, if remaining to the credit of the officer or agent in any United States depositary, may be repaid into the Treasury and carried to his credit and to the credit of the proper appropriation.

These regulations shall not apply to any check exceeding in amount the sum of \$2,500.

JURAT FEES.

Table showing the fees legally chargeable for administering oaths in the several States and Territories.—Revised to June 1, 1894.

Alabama	\$0.50	Nebraska	\$0.25
Alaska	1.00	Nevada .....	.55
Arizona .....	.75	New Hampshire .....	.25
Arkansas .....	.50	New Jersey .....	.32
California .....	.50	New Mexico .....	.50
Colorado .....	.25	New York .....	.12
Connecticut .....	.50	North Carolina .....	.50
Delaware .....	.50	North Dakota .....	.25
District of Columbia .....	.25	Ohio .....	.40
Florida	1.00	Oklahoma .....	.25
Georgia .....	.50	Oregon	1.00
Idaho .....	.25	Pennsylvania, Allegheny County	1.00
Illinois .....	.25	Pennsylvania, Phila. County .....	.37½
Indiana .....	.50	Pennsylvania, other counties .....	.25
Indian Territory .....	.50	Rhode Island .....	.50
Iowa .....	.25	South Carolina .....	.50
Kansas .....	.25	South Dakota .....	.25
Kentucky .....	.50	Tennessee .....	.50
Louisiana .....	.75	Texas .....	.25
Maine .....	.25	Utah .....	.50
Maryland .....	.62	Vermont .....	.25
Massachusetts .....	.50	Virginia	1.25
Michigan .....	.25	Washington .....	.50
Minnesota .....	.25	West Virginia .....	.25
Mississippi .....	.50	Wisconsin .....	.12
Missouri .....	.50	Wyoming .....	.50
Montana	1.00		

FORM OF APPLICATION FOR PASSENGER TRANSPORTATION REQUESTS.

(To be addressed to the Secretary of Agriculture or to the Chief of the Weather Bureau, as the case may be.)

U. S. DEPARTMENT OF AGRICULTURE,
Division of Botany.

August 22, 1894.

To the *Secretary of Agriculture*:

SIR: Under instructions dated *August 19, 1894*, transportation will be required for *Jno. B. Leiberg, Field Agent*, as follows: From *Chicago, Ill.*, to various points in *Wisconsin, Minnesota, and Iowa*.

I would, therefore, respectfully suggest the issuance of *twenty TRANSPORTATION REQUESTS* to cover the said travel, good for *60 days* from date of issue.

Very respectfully,

F. V. COVILLE,
Chief of Division.

APPROVED:

Issued _____, 189____ No. _____ to No. _____.

FORM OF LETTER REQUESTING BILL OF LADING.

(To be addressed to the Secretary of Agriculture or to the Chief of the Weather Bureau, as the case may be.)

(Place.) *Minneapolis, Minn.*,

(Date.) *July 10, 1894.*

To the *Secretary of Agriculture*:

SIR: Transportation is desired for the following-described property belonging to the U. S. Department of Agriculture, from *Minneapolis, Minn.*, to *Washington, D. C.*, viz: *25 sacks corn, 40 sacks wheat, 18 sacks garden seeds, 2 boxes flower seeds.*

Estimated weight, *10,000 pounds.*

Property now in the care of *Paul Blagden & Co., Minneapolis, Minn.*, in *85 packages* marked thus:

Secretary of Agriculture,

(Seed Division.) Washington, D. C.

I would respectfully request that application be made to the Quartermaster's Department for a bill of lading, in duplicate, covering this shipment.

Very respectfully,

E. S. HARNDEN,
Purchasing Agent.

APPROVED:

SALARY TABLE No. 1.*To be used in computing salaries for full months.*

LEAP YEARS.		OTHER YEARS.		ANNUAL RATE.	APRIL. JUNE.	MAY.	JULY. AUGUST. OCTOBER. DECEMBER.	SEPTEMBER. NOVEMBER.
JANUARY. MARCH.	FEBRUARY.	JANUARY. MARCH.	FEBRUARY.				Dollars.	
298.10	278.80	301.40	272.20	3,500	288.50	298.00	294.80	285.40
255.50	239.00	258.30	233.40	3,000	247.25	255.50	252.70	244.60
212.90	199.20	215.30	194.40	2,500	206.00	213.00	210.60	203.80
191.60	179.30	193.75	175.00	2,250	185.45	191.60	189.55	183.40
170.30	159.40	172.20	155.60	2,000	164.80	170.40	168.50	163.00
153.30	143.40	155.00	140.00	1,800	148.30	153.40	151.60	146.80
136.30	127.40	137.80	124.40	1,600	131.90	136.20	134.80	130.40
127.70	119.60	129.20	116.60	1,500	123.60	127.80	126.40	122.20
119.20	111.60	120.60	108.80	1,400	115.40	119.20	117.90	114.20
110.70	103.60	111.90	101.20	1,300	107.10	110.80	109.50	106.00
102.20	95.60	103.30	93.40	1,200	98.90	102.20	101.10	97.80
93.70	87.60	94.70	85.60	1,100	90.70	93.60	92.70	89.60
85.20	79.60	86.10	77.80	1,000	82.40	85.20	84.20	81.60
81.80	76.40	82.70	74.60	960	79.10	81.80	80.90	78.20
76.60	71.80	77.50	70.00	900	74.20	76.60	75.80	73.40
71.50	67.00	72.30	65.40	840	69.20	71.60	70.80	68.40
66.40	62.20	67.20	60.60	780	64.30	66.40	65.70	63.60
61.30	57.40	62.00	56.00	720	59.30	61.40	60.60	58.80
56.20	52.60	56.80	51.40	660	54.40	56.20	55.60	53.80
51.10	47.80	51.70	46.60	600	49.50	51.00	50.50	49.00
40.90	38.20	41.30	37.40	480	39.60	40.80	40.40	39.20
34.10	31.80	34.40	31.20	400	33.00	34.00	33.70	32.60
30.70	28.60	31.00	28.00	360	29.70	30.60	30.30	29.40
25.50	24.00	25.80	23.40	300	24.70	25.60	25.30	24.40
20.40	19.20	20.70	18.60	240	19.80	20.40	20.20	19.60
15.30	14.40	15.50	14.00	180	14.80	15.40	15.20	14.60
10.20	9.60	10.30	9.40	120	9.90	10.20	10.10	9.80

SALARY TABLE No. 2.

To be used in computing salaries for any number of days less than a month.

\$3,500 PER ANNUM.				\$3,000 PER ANNUM.				\$2,500 PER ANNUM.										
FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	
1	9.72	9.62	9.51	1	8.33	8.24	8.15	1	6.94	6.87	6.79	1	5.56	5.49	5.41	1	4.20	4.12
2	19.44	19.23	19.02	2	16.67	16.48	16.30	2	13.89	13.74	13.59	2	12.52	12.36	12.19	2	11.25	11.08
3	29.17	28.85	28.53	3	25.00	24.73	24.46	3	20.83	20.60	20.38	3	19.46	19.22	18.99	3	18.09	17.85
4	38.89	38.46	38.04	4	33.33	32.97	32.61	4	27.78	27.47	27.17	4	26.41	26.09	25.76	4	25.04	24.71
5	48.61	48.08	47.55	5	41.67	41.21	40.76	5	34.72	34.34	33.97	5	33.35	32.97	32.59	5	31.98	31.59
6	58.33	57.69	57.07	6	50.00	49.45	48.91	6	41.67	41.21	40.76	6	39.30	38.85	38.39	6	38.00	37.50
7	68.06	67.31	66.58	7	58.33	57.61	57.07	7	48.61	48.08	47.55	7	46.24	45.66	45.08	7	44.88	44.28
8	77.78	76.92	76.09	8	66.67	65.93	65.22	8	55.56	54.95	54.35	8	53.20	52.55	51.86	8	51.84	51.15
9	87.50	86.54	85.60	9	75.00	74.18	73.37	9	62.50	61.81	61.14	9	60.14	59.41	58.67	9	58.78	58.04
10	97.22	96.15	95.11	10	83.33	82.42	81.52	10	69.44	68.68	67.93	10	67.08	66.28	65.48	10	65.72	64.86
11	106.94	105.77	104.62	11	91.67	90.66	89.67	11	76.39	75.55	74.73	11	73.93	73.08	72.23	11	71.57	70.69
12	116.67	115.38	114.13	12	100.00	98.90	97.83	12	83.33	82.42	81.52	12	80.97	80.06	79.14	12	78.61	77.66
13	126.39	125.00	123.64	13	108.33	107.14	105.98	13	90.28	89.29	88.32	13	87.87	86.85	85.86	13	85.49	84.46
14	136.11	134.62	133.15	14	116.67	115.38	114.13	14	97.22	96.15	95.11	14	94.80	93.72	92.65	14	92.43	91.35
15	145.83	144.23	142.66	15	125.00	123.63	122.28	15	104.17	103.02	101.90	15	101.70	100.55	99.39	15	99.33	98.16
16	155.56	153.85	152.17	16	133.33	131.87	130.43	16	111.11	109.89	108.70	16	108.64	107.38	106.11	16	105.98	104.62
17	165.28	163.46	161.68	17	141.67	140.11	138.59	17	118.06	116.76	115.49	17	115.60	114.23	112.83	17	113.22	111.76
18	175.00	173.08	171.20	18	150.00	148.35	146.74	18	125.00	123.63	122.28	18	122.55	121.11	119.63	18	120.18	118.70
19	184.72	182.69	180.71	19	158.33	156.59	154.89	19	131.94	130.49	129.08	19	129.47	128.00	126.47	19	127.00	125.50
20	194.44	192.31	190.22	20	166.67	164.84	163.04	20	138.89	137.36	135.87	20	136.41	134.86	133.23	20	134.04	132.41
21	204.17	201.92	199.73	21	175.00	173.08	171.20	21	145.83	144.23	142.66	21	143.44	141.83	139.23	21	141.07	139.41
22	213.89	211.54	209.24	22	183.33	181.32	179.35	22	152.78	151.10	149.46	22	150.38	148.70	146.00	22	148.00	146.28
23	223.61	221.15	218.75	23	191.67	189.56	187.50	23	159.72	157.97	156.25	23	157.32	155.50	153.65	23	154.94	153.08
24	233.33	230.77	228.26	24	200.00	197.80	195.65	24	166.67	164.84	163.04	24	164.27	162.44	160.57	24	161.90	159.98
25	243.06	240.38	237.77	25	208.33	206.04	203.80	25	173.61	171.70	169.84	25	171.20	169.30	167.38	25	168.77	166.84
26	252.78	250.00	247.28	26	216.67	214.29	211.96	26	180.56	178.57	176.63	26	178.14	176.23	174.28	26	175.71	173.78
27	262.50	259.62	256.79	27	225.00	222.53	220.11	27	187.50	185.44	183.42	27	185.10	183.18	181.14	27	182.67	180.65
28	272.22	269.23	266.30	28	233.33	230.77	228.26	28	194.44	192.31	190.22	28	192.00	189.87	187.73	28	189.57	187.44
29	281.94	278.85	275.81	29	241.67	239.01	236.41	29	201.39	199.18	197.01	29	198.94	196.73	194.50	29	196.57	194.34
30	291.67	288.46	285.33	30	250.00	247.25	244.57	30	208.33	206.04	203.80	30	205.90	203.61	201.33	30	203.53	201.25
31	301.39	298.08	294.84	31	258.33	255.49	252.72	31	215.28	212.91	210.60	31	212.84	210.51	208.17	31	209.47	207.14

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARIES.

SALARY TABLE No. 2—Continued.

\$2,250 PER ANNUM.				\$2,000 PER ANNUM.				\$1,800 PER ANNUM.									
FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Dollars.	
1	6.25	6.18	6.11	1	5.56	5.49	5.43	1	5.00	4.95	4.89						
2	12.50	12.36	12.23	2	11.11	10.99	10.87	2	10.00	9.89	9.78						
3	18.75	18.54	18.34	3	16.67	16.48	16.30	3	15.00	14.84	14.67						
4	25.00	24.72	24.46	4	22.22	21.98	21.74	4	20.00	19.78	19.57						
5	31.25	30.90	30.57	5	27.78	27.47	27.17	5	25.00	24.73	24.46						
6	37.50	37.09	36.68	6	33.33	32.97	32.61	6	30.00	29.67	29.35						
7	43.75	43.27	42.80	7	38.89	38.46	38.04	7	35.00	34.62	34.24						
8	50.00	49.45	48.91	8	44.44	43.96	43.48	8	40.00	39.56	39.13						
9	56.25	55.63	55.02	9	50.00	49.45	48.91	9	45.00	44.51	44.02						
10	62.50	61.81	61.14	10	55.56	54.95	54.35	10	50.00	49.45	48.91						
11	68.75	67.99	67.25	11	61.11	60.44	59.78	11	55.00	54.40	53.80						
12	75.00	74.17	73.37	12	66.67	65.93	65.22	12	60.00	59.34	58.70						
13	81.25	80.35	79.48	13	72.22	71.43	70.65	13	65.00	64.29	63.59						
14	87.50	86.54	85.60	14	77.78	76.92	76.09	14	70.00	69.23	68.48						
15	93.75	92.72	91.71	15	83.33	82.42	81.52	15	75.00	74.18	73.37						
16	100.00	98.90	97.83	16	88.89	87.91	86.96	16	80.00	79.12	78.26						
17	106.25	105.08	103.94	17	94.44	93.41	92.39	17	85.00	84.07	83.15						
18	112.50	111.26	110.05	18	100.00	98.90	97.83	18	90.00	89.01	88.04						
19	118.75	117.44	116.17	19	105.56	104.40	103.26	19	95.00	93.96	92.93						
20	125.00	123.63	122.28	20	111.11	109.89	108.70	20	100.00	98.90	97.83						
21	131.25	129.81	128.39	21	116.67	115.38	114.13	21	105.00	103.85	102.72						
22	137.50	135.99	134.51	22	122.22	120.88	119.57	22	110.00	108.79	107.61						
23	143.75	142.17	140.62	23	127.78	126.37	125.00	23	115.00	113.74	112.50						
24	150.00	148.35	146.74	24	133.33	131.87	130.43	24	120.00	118.68	117.39						
25	156.25	154.53	152.85	25	138.89	137.36	135.87	25	125.00	123.63	122.28						
26	162.50	160.71	158.97	26	144.44	142.86	141.30	26	130.00	128.57	127.17						
27	168.75	166.89	165.08	27	150.00	148.35	146.74	27	135.00	133.52	132.07						
28	175.00	173.08	171.20	28	155.56	153.85	152.17	28	140.00	138.46	136.96						
29	181.25	179.26	177.31	29	161.11	159.34	157.61	29	145.00	143.41	141.85						
30	187.50	185.44	183.42	30	166.67	164.84	163.04	30	150.00	148.35	146.74						
31	193.75	191.62	189.54	31	172.22	170.33	168.48	31	155.00	153.30	151.63						

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column or second quarter.

SALARY TABLE No. 2—Continued.

\$1,600 PER ANNUM.				\$1,500 PER ANNUM.				\$1,400 PER ANNUM.							
FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	4.44	4.40	4.35	1	4.17	4.12	4.08	1	3.89	3.85	3.80				
2	8.89	8.79	8.70	2	8.33	8.24	8.15	2	7.78	7.69	7.61				
3	13.33	13.19	13.04	3	12.50	12.36	12.23	3	11.67	11.54	11.41				
4	17.78	17.58	17.39	4	16.67	16.48	16.30	4	15.56	15.38	15.22				
5	22.22	21.98	21.74	5	20.83	20.60	20.38	5	19.44	19.23	19.02				
6	26.67	26.37	26.09	6	25.00	24.73	24.46	6	23.33	23.08	22.83				
7	31.11	30.77	30.43	7	29.17	28.85	28.53	7	27.22	26.92	26.63				
8	35.56	35.16	34.78	8	33.33	32.97	32.61	8	31.11	30.77	30.43				
9	40.00	39.56	39.13	9	37.50	37.09	36.68	9	35.00	34.62	34.24				
10	44.44	43.96	43.48	10	41.67	41.21	40.76	10	38.89	38.46	38.04				
11	48.89	48.35	47.83	11	45.83	45.33	44.84	11	42.78	42.31	41.85				
12	53.33	52.75	52.17	12	50.00	49.45	48.91	12	46.67	46.15	45.65				
13	57.78	57.14	56.52	13	54.17	53.57	52.99	13	50.56	50.00	49.46				
14	62.22	61.54	60.87	14	58.33	57.69	57.07	14	54.44	53.85	53.26				
15	66.67	65.93	65.22	15	62.50	61.81	61.14	15	58.33	57.69	57.07				
16	71.11	70.33	69.57	16	66.67	65.93	65.22	16	62.22	61.54	60.87				
17	75.56	74.73	73.91	17	70.83	70.05	69.29	17	66.11	65.38	64.67				
18	80.00	79.12	78.26	18	75.00	74.18	73.37	18	70.00	69.23	68.48				
19	84.44	83.52	82.61	19	79.17	78.30	77.45	19	73.89	73.08	72.28				
20	88.89	87.91	86.96	20	83.33	82.42	81.52	20	77.78	76.92	76.09				
21	93.33	92.31	91.30	21	87.50	86.54	85.60	21	81.67	80.77	79.89				
22	97.78	96.70	95.65	22	91.67	90.66	89.67	22	85.56	84.62	83.70				
23	102.22	101.10	100.00	23	95.83	94.78	93.75	23	89.44	88.46	87.50				
24	106.67	105.49	104.35	24	100.00	98.90	97.83	24	93.33	92.31	91.30				
25	111.11	109.89	108.70	25	104.17	103.02	101.90	25	97.22	96.15	95.11				
26	115.56	114.29	113.04	26	108.33	107.14	105.98	26	101.11	100.00	98.91				
27	120.00	118.68	117.39	27	112.50	111.26	110.05	27	105.00	103.85	102.72				
28	124.44	123.08	121.74	28	116.64	115.38	114.13	28	108.89	107.69	106.52				
29	128.89	127.47	126.09	29	120.83	119.51	118.21	29	112.78	111.54	110.33				
30	133.33	131.87	130.43	30	125.00	123.63	122.28	30	116.67	115.38	114.13				
31	137.78	136.26	134.78	31	129.17	127.75	126.36	31	120.56	119.23	117.93				

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$1,300 PER ANNUM.				\$1,200 PER ANNUM.				\$1,100 PER ANNUM.									
FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS—92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Days.	Dollars.	Dollars.	Dollars.	Dollars.	
1	3.61	3.57	3.53	1	3.33	3.30	3.26	1	3.06	3.02	2.99						
2	7.22	7.14	7.07	2	6.67	6.59	6.52	2	6.11	6.04	5.98						
3	10.83	10.71	10.60	3	10.00	9.89	9.78	3	9.17	9.07	8.97						
4	14.44	14.29	14.13	4	13.33	13.19	13.04	4	12.22	12.09	11.96						
5	18.06	17.86	17.66	5	16.67	16.48	16.30	5	15.28	15.11	14.95						
6	21.67	21.43	21.20	6	20.00	19.78	19.57	6	18.33	18.13	17.93						
7	25.28	25.00	24.73	7	23.33	23.08	22.83	7	21.39	21.15	20.92						
8	28.89	28.57	28.26	8	26.67	26.37	26.09	8	24.44	24.18	23.91						
9	32.50	32.14	31.79	9	30.00	29.67	29.35	9	27.50	27.20	26.90						
10	36.11	35.71	35.33	10	33.33	32.97	32.61	1	30.56	30.22	29.89						
11	39.72	39.29	38.86	11	36.67	36.26	35.87	11	33.61	33.24	32.88						
12	43.33	42.86	42.39	12	40.00	39.56	39.13	12	36.67	36.26	35.87						
13	46.94	46.43	45.92	13	43.33	42.86	42.39	13	39.72	39.29	38.86						
14	50.56	50.00	49.46	14	46.67	46.15	45.65	14	42.78	42.31	41.85						
15	54.17	53.57	52.99	15	50.00	49.45	48.91	15	45.83	45.33	44.84						
16	57.78	57.14	56.52	16	53.33	52.75	52.17	16	48.89	48.35	47.83						
17	61.39	60.71	60.05	17	56.67	56.04	55.43	17	51.94	51.37	50.82						
18	65.00	64.29	63.59	18	60.00	59.34	58.70	18	55.00	54.40	53.80						
19	68.61	67.86	67.12	19	63.33	62.64	61.96	19	58.06	57.42	56.79						
20	72.22	71.43	70.65	20	66.67	65.93	65.22	20	61.11	60.44	59.78						
21	75.83	75.00	74.18	21	70.00	69.23	68.48	21	64.17	63.46	62.77						
22	79.44	78.57	77.72	22	73.33	72.53	71.74	22	67.22	66.48	65.76						
23	83.06	82.14	81.25	23	76.67	75.82	75.00	23	70.28	69.51	68.75						
24	86.67	85.71	84.78	24	80.00	79.12	78.26	24	73.33	72.53	71.74						
25	90.28	89.29	88.32	25	83.33	82.42	81.52	25	76.39	75.55	74.73						
26	93.89	92.86	91.85	26	86.67	85.71	84.78	26	79.44	78.57	77.72						
27	97.50	96.43	95.38	27	90.00	89.01	88.04	27	82.50	81.59	80.71						
28	101.11	100.00	98.91	28	93.33	92.31	91.30	28	85.56	84.62	83.70						
29	104.72	103.57	102.45	29	96.67	95.60	94.57	29	88.61	87.64	86.68						
30	108.33	107.14	105.98	30	100.00	98.90	97.83	30	91.67	90.66	89.67						
31	111.94	110.71	109.51	31	103.33	102.20	101.09	31	94.72	93.68	92.66						

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$1,000 PER ANNUM.				\$960 PER ANNUM.				\$900 PER ANNUM.									
FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.
1	2.78	2.75	2.72	1	2.67	2.64	2.61	1	2.50	2.47	2.45						
2	5.56	5.49	5.43	2	5.33	5.27	5.22	2	5.00	4.95	4.89						
3	8.33	8.24	8.15	3	8.00	7.91	7.83	3	7.50	7.42	7.34						
4	11.11	10.99	10.87	4	10.67	10.55	10.43	4	10.00	9.89	9.78						
5	13.89	13.74	13.59	5	13.33	13.19	13.04	5	12.50	12.36	12.23						
6	16.67	16.48	16.30	6	16.00	15.82	15.65	6	15.00	14.84	14.67						
7	19.44	19.23	19.02	7	18.67	18.46	18.26	7	17.50	17.31	17.12						
8	22.22	21.98	21.74	8	21.33	21.10	20.87	8	20.00	19.78	19.57						
9	25.00	24.73	24.46	9	24.00	23.74	23.48	9	22.50	22.25	22.01						
10	27.78	27.47	27.17	10	26.67	26.37	26.09	10	25.00	24.73	24.46						
11	30.56	30.22	29.89	11	29.33	29.01	28.70	11	27.50	27.20	26.90						
12	33.33	32.97	32.61	12	32.00	31.65	31.30	12	30.00	29.67	29.35						
13	36.11	35.71	35.33	13	34.67	34.29	33.91	13	32.50	32.14	31.79						
14	38.89	38.46	38.04	14	37.33	36.92	36.52	14	35.00	34.62	34.24						
15	41.67	41.21	40.76	15	40.00	39.56	39.13	15	37.50	37.09	36.68						
16	44.44	43.96	43.48	16	42.67	42.20	41.74	16	40.00	39.56	39.13						
17	47.22	46.70	46.20	17	45.33	44.84	44.35	17	42.50	42.03	41.58						
18	50.00	49.45	48.91	18	48.00	47.47	46.96	18	45.00	44.51	44.02						
19	52.78	52.20	51.63	19	50.67	50.11	49.57	19	47.50	46.98	46.47						
20	55.56	54.95	54.35	20	53.33	52.75	52.17	20	50.00	49.45	48.91						
21	58.33	57.69	57.07	21	56.00	55.38	54.78	21	52.50	51.92	51.36						
22	61.11	60.44	59.78	22	58.67	58.02	57.39	22	55.00	54.40	53.80						
23	63.89	63.19	62.50	23	61.33	60.66	60.00	23	57.50	56.87	56.25						
24	66.67	65.93	65.22	24	64.00	63.30	62.61	24	60.00	59.34	58.70						
25	69.44	68.68	67.93	25	66.67	65.93	65.22	25	62.50	61.81	61.14						
26	72.22	71.43	70.65	26	69.33	68.57	67.83	26	65.00	64.29	63.59						
27	75.00	74.18	73.37	27	72.00	71.21	70.43	27	67.50	66.76	66.03						
28	77.78	76.92	76.09	28	74.67	73.85	73.04	28	70.00	69.23	68.48						
29	80.56	79.67	78.80	29	77.33	76.48	75.65	29	72.50	71.70	70.92						
30	83.33	82.42	81.52	30	80.00	79.12	78.26	30	75.00	74.18	73.37						
31	86.11	85.16	84.24	31	82.67	81.76	80.87	31	77.50	76.65	75.82						

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$840 PER ANNUM.				\$780 PER ANNUM.				\$720 PER ANNUM.								
FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Days.	Dollars.	Dollars.	Days.	Dollars.
1	2.33	2.31	2.28	1	2.17	2.14	2.12	1	2.00	1.98	1.96					
2	4.67	4.62	4.57	2	4.33	4.29	4.24	2	4.00	3.96	3.91					
3	7.00	6.92	6.85	3	6.50	6.43	6.36	3	6.00	5.93	5.87					
4	9.33	9.23	9.13	4	8.67	8.57	8.48	4	8.00	7.91	7.83					
5	11.67	11.54	11.41	5	10.83	10.71	10.60	5	10.00	9.89	9.78					
6	14.00	13.85	13.70	6	13.00	12.86	12.72	6	12.00	11.87	11.74					
7	16.33	16.15	15.98	7	15.17	15.00	14.84	7	14.00	13.85	13.70					
8	18.67	18.46	18.26	8	17.33	17.14	16.96	8	16.00	15.82	15.65					
9	21.00	20.77	20.54	9	19.50	19.29	19.08	9	18.00	17.80	17.61					
10	23.33	23.08	22.83	10	21.67	21.43	21.20	10	20.00	19.78	19.57					
11	25.67	25.38	25.11	11	23.83	23.57	23.32	11	22.00	21.76	21.52					
12	28.00	27.69	27.39	12	26.00	25.71	25.43	12	24.00	23.74	23.48					
13	30.33	30.00	29.67	13	28.17	27.86	27.55	13	26.00	25.71	25.43					
14	32.67	32.31	31.96	14	30.33	30.00	29.67	14	28.00	27.69	27.39					
15	35.00	34.62	34.24	15	32.50	32.14	31.79	15	30.00	29.67	29.35					
16	37.33	36.92	36.52	16	34.67	34.29	33.91	16	32.00	31.65	31.30					
17	39.67	39.23	38.80	17	36.83	36.43	36.03	17	34.00	33.63	33.26					
18	42.00	41.54	41.09	18	39.00	38.57	38.15	18	36.00	35.60	35.22					
19	44.33	43.85	43.37	19	41.17	40.71	40.27	19	38.00	37.58	37.17					
20	46.67	46.15	45.65	20	43.33	42.86	42.39	20	40.00	39.56	39.13					
21	49.00	48.46	47.93	21	45.50	45.00	44.51	21	42.00	41.54	41.09					
22	51.33	50.77	50.22	22	47.67	47.14	46.63	22	44.00	43.52	43.04					
23	53.67	53.08	52.50	23	49.83	49.29	48.75	23	46.00	45.49	45.00					
24	56.00	55.38	54.78	24	52.00	51.43	50.87	24	48.00	47.47	46.96					
25	58.33	57.69	57.07	25	54.17	53.57	52.99	25	50.00	49.45	48.91					
26	60.67	60.00	59.35	26	56.33	55.71	55.11	26	52.00	51.43	50.87					
27	63.00	62.31	61.63	27	58.50	57.86	57.23	27	54.00	53.41	52.83					
28	65.33	64.62	63.91	28	60.67	60.00	59.35	28	56.00	55.38	54.78					
29	67.67	66.92	66.20	29	62.83	62.14	61.47	29	58.00	57.36	56.74					
30	70.00	69.23	68.48	30	65.00	64.29	63.59	30	60.00	59.34	58.70					
31	72.33	71.54	70.76	31	67.17	66.43	65.71	31	62.00	61.32	60.65					

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$660 PER ANNUM.				\$600 PER ANNUM.				\$480 PER ANNUM.											
FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.			
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.		
1	1.83	1.81	1.79	1	1.67	1.65	1.63	1	1.33	1.32	1.30	1	1.33	1.32	1.30	1	1.33	1.32	1.30
2	3.67	3.63	3.59	2	3.33	3.30	3.26	2	2.67	2.64	2.61	2	2.67	2.64	2.61	2	2.67	2.64	2.61
3	5.50	5.44	5.38	3	5.00	4.95	4.89	3	4.00	3.96	3.91	3	4.00	3.96	3.91	3	4.00	3.96	3.91
4	7.33	7.25	7.17	4	6.67	6.59	6.52	4	5.33	5.27	5.22	4	5.33	5.27	5.22	4	5.33	5.27	5.22
5	9.16	9.06	8.96	5	8.33	8.24	8.15	5	6.67	6.59	6.52	5	6.67	6.59	6.52	5	6.67	6.59	6.52
6	11.00	10.88	10.76	6	10.00	9.89	9.78	6	8.00	7.91	7.83	6	8.00	7.91	7.83	6	8.00	7.91	7.83
7	12.83	12.69	12.55	7	11.67	11.54	11.41	7	9.33	9.23	9.13	7	9.33	9.23	9.13	7	9.33	9.23	9.13
8	14.67	14.51	14.35	8	13.33	13.19	13.04	8	10.67	10.55	10.43	8	10.67	10.55	10.43	8	10.67	10.55	10.43
9	16.50	16.32	16.14	9	15.00	14.84	14.67	9	12.00	11.87	11.74	9	12.00	11.87	11.74	9	12.00	11.87	11.74
10	18.33	18.13	17.93	10	16.67	16.48	16.30	10	13.33	13.19	13.04	10	13.33	13.19	13.04	10	13.33	13.19	13.04
11	20.16	19.94	19.73	11	18.33	18.13	17.93	11	14.67	14.51	14.35	11	14.67	14.51	14.35	11	14.67	14.51	14.35
12	22.00	21.76	21.52	12	20.00	19.78	19.57	12	16.00	15.82	15.65	12	16.00	15.82	15.65	12	16.00	15.82	15.65
13	23.83	23.57	23.31	13	21.67	21.43	21.20	13	17.33	17.14	16.96	13	17.33	17.14	16.96	13	17.33	17.14	16.96
14	25.67	25.38	25.11	14	23.33	23.08	22.83	14	18.67	18.46	18.26	14	18.67	18.46	18.26	14	18.67	18.46	18.26
15	27.50	27.20	26.90	15	25.00	24.73	24.46	15	20.00	19.78	19.57	15	20.00	19.78	19.57	15	20.00	19.78	19.57
16	29.33	29.01	28.70	16	26.67	26.37	26.09	16	21.33	21.10	20.87	16	21.33	21.10	20.87	16	21.33	21.10	20.87
17	31.16	30.82	30.49	17	28.33	28.02	27.72	17	22.67	22.42	22.17	17	22.67	22.42	22.17	17	22.67	22.42	22.17
18	33.00	32.64	32.28	18	30.00	29.67	29.35	18	24.00	23.74	23.48	18	24.00	23.74	23.48	18	24.00	23.74	23.48
19	34.83	34.45	34.07	19	31.67	31.32	30.98	19	25.33	25.05	24.78	19	25.33	25.05	24.78	19	25.33	25.05	24.78
20	36.67	36.26	35.87	20	33.33	32.97	32.61	20	26.67	26.37	26.09	20	26.67	26.37	26.09	20	26.67	26.37	26.09
21	38.50	38.07	37.66	21	35.00	34.62	34.24	21	28.00	27.69	27.39	21	28.00	27.69	27.39	21	28.00	27.69	27.39
22	40.33	39.89	39.46	22	36.67	36.26	35.87	22	29.33	29.01	28.70	22	29.33	29.01	28.70	22	29.33	29.01	28.70
23	42.16	41.70	41.25	23	38.33	37.91	37.50	23	30.67	30.33	30.00	23	30.67	30.33	30.00	23	30.67	30.33	30.00
24	44.00	43.52	43.04	24	40.00	39.56	39.13	24	32.00	31.65	31.30	24	32.00	31.65	31.30	24	32.00	31.65	31.30
25	45.83	45.33	44.83	25	41.67	41.21	40.76	25	33.33	32.97	32.61	25	33.33	32.97	32.61	25	33.33	32.97	32.61
26	47.67	47.14	46.63	26	43.33	42.86	42.39	26	34.67	34.29	33.91	26	34.67	34.29	33.91	26	34.67	34.29	33.91
27	49.50	48.95	48.42	27	45.00	44.51	44.02	27	36.00	35.60	35.22	27	36.00	35.60	35.22	27	36.00	35.60	35.22
28	51.33	50.77	50.22	28	46.67	46.15	45.65	28	37.33	36.92	36.52	28	37.33	36.92	36.52	28	37.33	36.92	36.52
29	53.16	52.58	52.01	29	48.33	47.80	47.28	29	38.67	38.24	37.83	29	38.67	38.24	37.83	29	38.67	38.24	37.83
30	55.00	54.40	53.80	30	50.00	49.45	48.91	30	40.00	39.56	39.13	30	40.00	39.56	39.13	30	40.00	39.56	39.13
31	56.83	56.21	55.60	31	51.67	51.10	50.54	31	41.33	40.88	40.43	31	41.33	40.88	40.43	31	41.33	40.88	40.43

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Continued.

\$400 PER ANNUM.				\$360 PER ANNUM.				\$300 PER ANNUM.			
FIRST QUARTER— 90 DAYS.	SECOND QUARTER— 91 DAYS.	THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.	SECOND QUARTER— 91 DAYS.	THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.	SECOND QUARTER— 91 DAYS.	THIRD AND FOURTH QUARTERS — 92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.
1	1.11	1.10	1.09	1	1.00	0.99	0.98	1	0.83	0.82	0.82
2	2.22	2.20	2.17	2	2.00	1.98	1.96	2	1.67	1.65	1.63
3	3.33	3.30	3.26	3	3.00	2.97	2.93	3	2.50	2.47	2.45
4	4.44	4.40	4.35	4	4.00	3.96	3.91	4	3.33	3.30	3.26
5	5.56	5.49	5.43	5	5.00	4.95	4.89	5	4.17	4.12	4.08
6	6.67	6.59	6.52	6	6.00	5.93	5.87	6	5.00	4.95	4.89
7	7.78	7.69	7.61	7	7.00	6.92	6.85	7	5.83	5.77	5.71
8	8.89	8.79	8.70	8	8.00	7.91	7.83	8	6.67	6.59	6.52
9	10.00	9.89	9.78	9	9.00	8.91	8.80	9	7.50	7.42	7.34
10	11.11	10.99	10.87	10	10.00	9.89	9.78	10	8.33	8.24	8.15
11	12.22	12.09	11.96	11	11.00	10.88	10.76	11	9.17	9.07	8.97
12	13.33	13.19	13.04	12	12.00	11.87	11.74	12	10.00	9.89	9.78
13	14.44	14.29	14.13	13	13.00	12.86	12.72	13	10.83	10.71	10.60
14	15.56	15.38	15.22	14	14.00	13.85	13.70	14	11.67	11.54	11.41
15	16.67	16.48	16.30	15	15.00	14.84	14.67	15	12.50	12.36	12.23
16	17.78	17.58	17.39	16	16.00	15.82	15.65	16	13.33	13.19	13.04
17	18.89	18.68	18.48	17	17.00	16.81	16.63	17	14.17	14.01	13.86
18	20.00	19.78	19.57	18	18.00	17.80	17.61	18	15.00	14.84	14.67
19	21.11	20.88	20.65	19	19.00	18.79	18.59	19	15.83	15.66	15.49
20	22.22	21.98	21.74	20	20.00	19.78	19.57	20	16.67	16.48	16.30
21	23.33	23.08	22.83	21	21.00	20.77	20.54	21	17.50	17.31	17.12
22	24.44	24.18	23.91	22	22.00	21.76	21.52	22	18.33	18.13	17.93
23	25.56	25.27	25.00	23	23.00	22.75	22.50	23	19.17	18.96	18.75
24	26.67	26.37	26.09	24	24.00	23.74	23.48	24	20.00	19.78	19.57
25	27.78	27.47	27.17	25	25.00	24.73	24.46	25	20.83	20.60	20.38
26	28.89	28.57	28.26	26	26.00	25.71	25.43	26	21.67	21.43	21.20
27	30.00	29.67	29.35	27	27.00	26.70	26.41	27	22.50	22.25	22.01
28	31.11	30.77	30.43	28	28.00	27.69	27.39	28	23.33	23.08	22.83
29	32.22	31.87	31.52	29	29.00	28.68	28.37	29	24.17	23.90	23.64
30	33.33	32.97	32.61	30	30.00	29.67	29.35	30	25.00	24.73	24.46
31	34.44	34.07	33.70	31	31.00	30.66	30.33	31	25.83	25.55	25.27

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

SALARY TABLE No. 2—Concluded.

\$240 PER ANNUM.				\$180 PER ANNUM.				\$120 PER ANNUM.									
FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.		FIRST QUARTER— 90 DAYS.		SECOND QUARTER— 91 DAYS.		THIRD AND FOURTH QUARTERS — 92 DAYS.	
Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Days.	Dollars.	Dollars.	Dollars.	Dollars.	
1	0.67	0.66	0.65	1	0.50	0.49	0.49	1	0.33	0.33	0.33	1	0.33	0.33	0.33	0.33	
2	1.33	1.32	1.30	2	1.00	0.99	0.98	2	0.67	0.66	0.65	2	0.67	0.66	0.65	0.65	
3	2.00	1.98	1.96	3	1.50	1.48	1.47	3	1.00	0.99	0.98	3	1.00	0.99	0.98	0.98	
4	2.67	2.64	2.61	4	2.00	1.98	1.96	4	1.33	1.32	1.30	4	1.33	1.32	1.30	1.30	
5	3.33	3.30	3.26	5	2.50	2.47	2.45	5	1.67	1.65	1.63	5	1.67	1.65	1.63	1.63	
6	4.00	3.96	3.91	6	3.00	2.97	2.93	6	2.00	1.98	1.96	6	2.00	1.98	1.96	1.96	
7	4.67	4.62	4.57	7	3.50	3.46	3.42	7	2.33	2.31	2.28	7	2.33	2.31	2.28	2.28	
8	5.33	5.27	5.22	8	4.00	3.96	3.91	8	2.67	2.64	2.61	8	2.67	2.64	2.61	2.61	
9	6.00	5.93	5.87	9	4.50	4.45	4.40	9	3.00	2.97	2.93	9	3.00	2.97	2.93	2.93	
10	6.67	6.59	6.52	10	5.00	4.95	4.89	10	3.33	3.30	3.26	10	3.33	3.30	3.26	3.26	
11	7.33	7.25	7.17	11	5.50	5.44	5.38	11	3.67	3.63	3.59	11	3.67	3.63	3.59	3.59	
12	8.00	7.91	7.83	12	6.00	5.93	5.87	12	4.00	3.96	3.91	12	4.00	3.96	3.91	3.91	
13	8.67	8.57	8.48	13	6.50	6.43	6.36	13	4.33	4.29	4.24	13	4.33	4.29	4.24	4.24	
14	9.33	9.23	9.13	14	7.00	6.92	6.85	14	4.67	4.62	4.57	14	4.67	4.62	4.57	4.57	
15	10.00	9.89	9.78	15	7.50	7.42	7.34	15	5.00	4.95	4.89	15	5.00	4.95	4.89	4.89	
16	10.67	10.55	10.43	16	8.00	7.91	7.83	16	5.33	5.27	5.22	16	5.33	5.27	5.22	5.22	
17	11.33	11.21	11.09	17	8.50	8.41	8.32	17	5.67	5.60	5.54	17	5.67	5.60	5.54	5.54	
18	12.00	11.87	11.74	18	9.00	8.90	8.80	18	6.00	5.93	5.87	18	6.00	5.93	5.87	5.87	
19	12.67	12.53	12.39	19	9.50	9.40	9.29	19	6.33	6.26	6.20	19	6.33	6.26	6.20	6.20	
20	13.33	13.19	13.04	20	10.00	9.89	9.78	20	6.67	6.59	6.52	20	6.67	6.59	6.52	6.52	
21	14.00	13.85	13.70	21	10.50	10.38	10.27	21	7.00	6.92	6.85	21	7.00	6.92	6.85	6.85	
22	14.67	14.51	14.35	22	11.00	10.88	10.76	22	7.33	7.25	7.17	22	7.33	7.25	7.17	7.17	
23	15.33	15.16	15.00	23	11.50	11.37	11.25	23	7.67	7.58	7.50	23	7.67	7.58	7.50	7.50	
24	16.00	15.82	15.65	24	12.00	11.87	11.74	24	8.00	7.91	7.83	24	8.00	7.91	7.83	7.83	
25	16.67	16.48	16.30	25	12.50	12.36	12.23	25	8.33	8.24	8.15	25	8.33	8.24	8.15	8.15	
26	17.33	17.14	16.96	26	13.00	12.86	12.72	26	8.67	8.57	8.48	26	8.67	8.57	8.48	8.48	
27	18.00	17.80	17.61	27	13.50	13.35	13.21	27	9.00	8.90	8.80	27	9.00	8.90	8.80	8.80	
28	18.67	18.46	18.26	28	14.00	13.85	13.70	28	9.33	9.23	9.13	28	9.33	9.23	9.13	9.13	
29	19.33	19.12	18.91	29	14.50	14.34	14.18	29	9.67	9.56	9.46	29	9.67	9.56	9.46	9.46	
30	20.00	19.78	19.57	30	15.00	14.84	14.67	30	10.00	9.89	9.78	30	10.00	9.89	9.78	9.78	
31	20.67	20.44	20.22	31	15.50	15.33	15.16	31	10.33	10.22	10.11	31	10.33	10.22	10.11	10.11	

NOTE.—For fractional parts of any month in the first quarter of a leap year use the column for second quarter.

RATES OF PAY FOR COMMUNICATIONS BY TELEGRAPH.**POST-OFFICE DEPARTMENT,**

ORDER No. 128.

WASHINGTON, D. C., *August 5, 1893.*

Pursuant to the authority vested in the Postmaster-General by the Act of Congress entitled "An Act to aid in the construction of telegraph lines, and to secure to the Government the use of the same for postal, military, and other purposes," approved July 24, 1866, and by the Revised Statutes of the United States, Title LXV, I hereby fix the rates at which such communications as the said Statutes prescribe (not including those passing over circuits established by the Chief of the Weather Bureau, Department of Agriculture) shall be sent during the fiscal year beginning July 1, 1893, and terminating June 30, 1894, by the several companies within the effect of said statutes, as follows:

For day messages containing not more than twenty (20) words, exclusive of place from and date, twenty (20) cents, not exceeding one thousand (1,000) miles, and one cent for each additional word. One quarter of this rate to be added for each five hundred (500) miles, or fraction thereof, but no rate on a message of twenty (20) words to be more than forty (40) cents, nor on an additional word more than two (2) cents. The rate between all points in any State, Territory, or the District of Columbia shall be twenty (20) cents for twenty (20) words, and one cent for each additional word.

In cases where the price of a message, determined as herein provided, shall include a fraction of a cent, such fraction, if less than one-half, is to be disregarded; if one-half or more, it is to be counted as one cent.

For night messages not exceeding twenty (20) words, exclusive of place from and date, fifteen (15) cents for any distance within two thousand (2,000) miles, and for greater distances twenty-five (25) cents; in each case one cent for each additional word.

Instead of computing the actual distances of transmission, the distance for payment shall in all cases be taken absolutely to be the number of miles between the capital of the State or Territory, or from the city of Washington, if from within the District of Columbia, from within which (whatever the place) the message is sent, and the capital of the State or Territory, or the city of Washington, if within the District of Columbia, within which (whatever the place) the message is received, as shown in the accompanying table, wherein such distances are given as computed upon the shortest practicable route between such capitals, and which is to be taken as part of this order.

But it is provided that if, on the 1st day of July, 1893, or at any time during the ensuing year, any such company shall charge the public for a message of ten words or less, exclusive of the date, address, and signature, a less rate than is herein fixed for twenty words, exclusive of place from and date, the rates here prescribed shall, as to such company, thenceforth during the year be reduced to the rates so charged to the public.

The statutes provide that telegrams between the several Departments of the Government and their officers and agents, in their transmission over the lines of any such company, shall have priority over all other business. All officers of the United States sending such telegrams should endorse thereon the words "Official Business," and should report to the Postmaster-General any failure to transmit them in such priority, and any charge made in excess of the rates above prescribed.

Each company will be allowed to charge for messages received from another line at the same rate as if received from the Government direct, at the point of transfer for transmission over its own line.

W. S. BISSELL,

Postmaster-General.

**SCHEDULE OF RATES FOR GOVERNMENT TELEGRAMS ON AND
AFTER JULY 1, 1893.**

NUMBER OF WORDS.	RATE FOR TWENTY WORDS AND MULTIPLES OF TWENTY, AND FOR WORDS ADDITIONAL TO TWENTY OR ANY MULTIPLE THEREOF.						
	DAY MESSAGES.					NIGHT MESSAGES.	
	1,000 miles.	1,500 miles.	2,000 miles.	2,500 miles.	3,000 miles or more.	2,000 miles.	Over 2,000 miles.
20	\$0.20	\$0.25	\$0.30	\$0.35	\$0.40	\$0.15	\$0.25
40	.40	.50	.60	.70	.80	.35	.45
60	.60	.75	.90	1.05	1.20	.55	.65
80	.80	1.00	1.20	1.40	1.60	.75	.85
100	1.00	1.25	1.50	1.75	2.00	.95	1.05
200	2.00	2.50	3.00	3.50	4.00	1.95	2.05
300	3.00	3.75	4.50	5.25	6.00	2.95	3.05
400	4.00	5.00	6.00	7.00	8.00	3.95	4.05
500	5.00	6.25	7.50	8.75	10.00	4.95	5.05
1	.01	.01	.02	.02	.02	.01	.01
2	.02	.03	.03	.04	.04	.02	.02
3	.03	.04	.05	.05	.06	.03	.03
4	.04	.05	.06	.07	.08	.04	.04
5	.05	.06	.08	.09	.10	.05	.05
6	.06	.08	.09	.11	.12	.06	.06
7	.07	.09	.11	.12	.14	.07	.07
8	.08	.10	.12	.14	.16	.08	.08
9	.09	.11	.14	.16	.18	.09	.09
10	.10	.13	.15	.18	.20	.10	.10
11	.11	.14	.17	.19	.22	.11	.11
12	.12	.15	.18	.21	.24	.12	.12
13	.13	.16	.20	.23	.26	.13	.13
14	.14	.18	.21	.25	.28	.14	.14
15	.15	.19	.23	.26	.30	.15	.15
16	.16	.20	.24	.28	.32	.16	.16
17	.17	.21	.26	.30	.34	.17	.17
18	.18	.23	.27	.32	.36	.18	.18
19	.19	.24	.29	.33	.38	.19	.19

Post Office Department,

OFFICE OF THE POSTMASTER GENERAL.

WASHINGTON, D. C., JANUARY 27, 1894.

ORDER NO. 28.

The following table of distances by capitals is hereby substituted for the table accompanying and made a part of Order No. 128, dated August 5th, 1893, establishing the rates of pay for communications by telegraph; and all charges for Government use of the telegraph by the several Departments of the Government, and their officers and agents, shall be computed upon the distances fixed by the same.

WILSON S. BISSELL

Postmaster General.

TABLE OF DISTANCES—BY CAPITALS.

TABLE OF DISTANCES—BY CAPITALS.

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